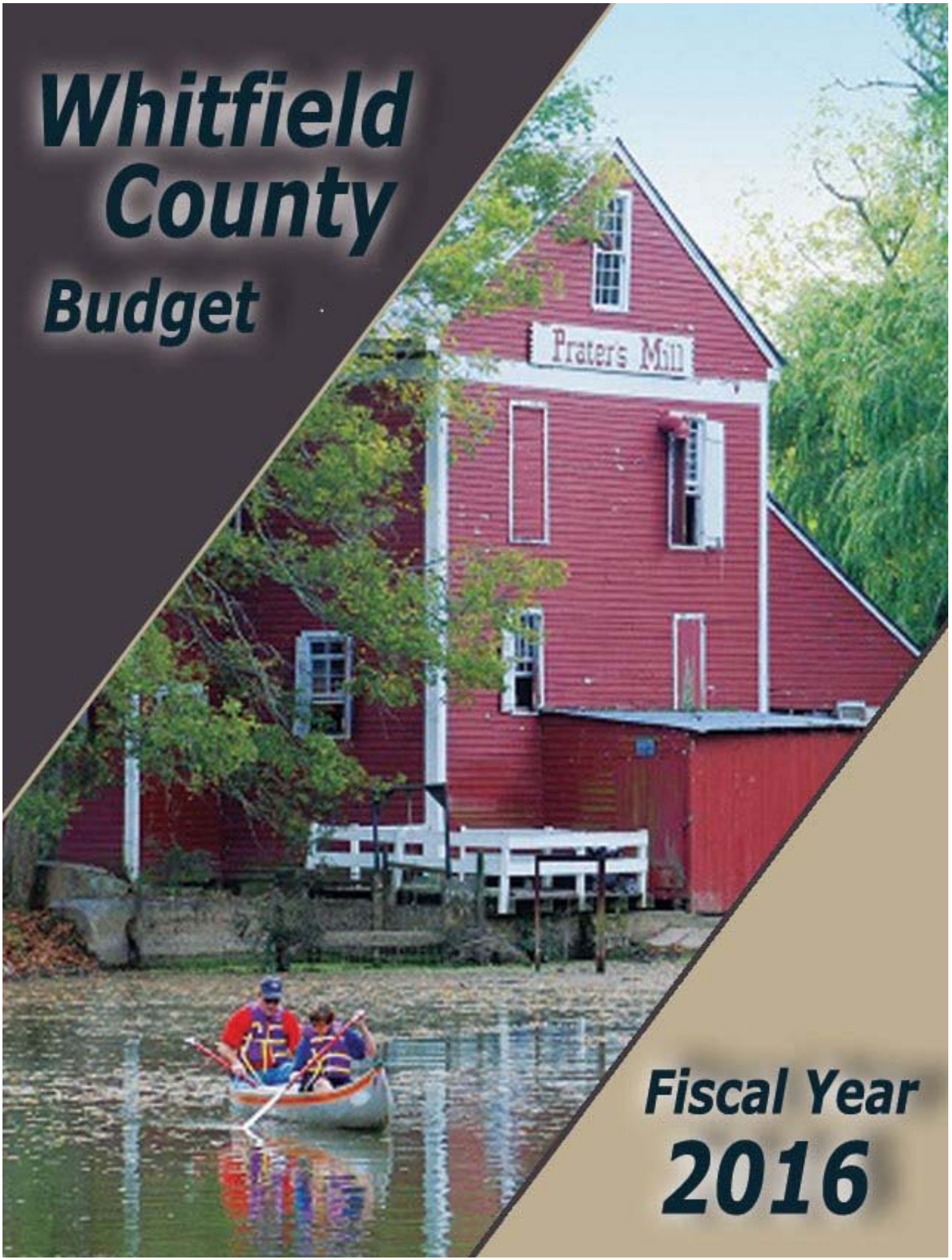
Whitfield County

Budget



Fiscal Year 2016

Fiscal Year 2016 Adopted Budget

Table of Contents

Transmittal Letter	**1-13**
County in Brief:	
County Overview	**14-16**
Commissioners	**17-25**
Budget Resolution Adoption	**26-27**
Millage Rate Resolution Adoption	**28-29**
County Organizational Chart	**30**
Financial Management Policies	**31-40**
Fund Summary:	
Fund Descriptions	**41-42**
Fund Structure Chart	**43**
Fund Structure and Basis of Accounting	**44-45**
Departmental/Fund Relationships	**46**
Budget Summary:	
Budget Award	**47**
Budget Process	**48-49**
Budget Schedule	**50**
Budget Assumptions	**51-53**
Other Planning Processes	**54-59**
Personnel:	
Overview	**60-61**
Position Summary Schedule/Graphs	**62-63**
Personnel Actions	**64**
Compensation Assumptions	**65**
Benefit Assumptions	**66**
Financial Summary – All Funds:	
Budget Summary – FY 2016	**67**
Financial Sources and Uses – 3 Years	**68-69**
Projected Changes in Fund Balance	**70**
General Fund:	
Revenues - Summary	**71-72**
Expenditures - Summary	**73-74**
Graphs	**75-77**
Fund Balance History	**78**

General Fund Department Summaries:

General Government:

Board of Commissioners – General Administration	**79-80**
Board of Elections	**81-83**
Board of Equalization	**84**
Buildings and Grounds	**85-87**
Finance	**88-90**
Human Resources	**91-93**
Information Technology	**94-96**
Public Media Relations	**97-99**
Tax Assessor	**100-102**
Tax Commissioner	**103-106**
Non-Departmental	**107**

Judicial:

Superior Court	**108-111**
Clerk of Superior Court	**112-114**
District Attorney	**115-117**
Juvenile Court	**118-120**
Magistrate Court	**121-124**
Probate Court	**125-127**
Public Defender	**128-130**

Public Safety:

Animal Shelter	**131-133**
Coroner	**134**
Emergency Management	**135-137**
Sheriff's Department	**138-144**
Non-Departmental	**145**

Public Works:

Public Works	**146-148**

Health and Welfare:

Non-Departmental:	**149**
Department of Family and Children Services	**150**
Family Support Council	**151-152**
Health Department	**153-154**

Culture and Recreation:

Parks and Recreation	**155-157**

Housing and Development:

County Extension Service	**158-161**
County Engineer	**162-164**

Inspections and Enforcement 165-167
Metropolitan Planning Organization 168-170
Non-Departmental: 171
Community Development Corporation 172
Convention & Visitors Bureau 173
Planning – NWGRC 174
Dalton Convention Center 175
Special Revenue Funds:
Summary 176
Law Library 177
JDA Project Fund 178
District Attorney's Forfeiture Fund 179
Sheriff's Forfeiture Fund 180
911 Emergency System 181-183
NSBG 184
Hazard Mitigation Grant 185
Conasauga Alternative Dispute Resolution Program 186
Divorce Seminar 187
Juvenile Service Fund 188
Local Victim Assistance Program 189
Drug Abuse Treatment & Education 190
Byrne JAG Grants 191
CHIP Grant 192
Homeland Security Grant 193
Georgia Civil War Heritage 194
Special Fire District 195-197
Jointly Funded Services District 198-203
Solid Waste District 204
Hotel/Motel Tax Fund 205
Other Funds:
Capital Projects Funds 206-207
Debt Service Fund 208
Enterprise Funds: 209
Whitfield County Transit System 210-212
Internal Service Funds 213
Capital Projects:
Capital Improvement Plan Narrative 214-220
2016-2020 Capital Spreadsheets 221-225

Long-Term Debt **226-234**
Statistical Section **235-255**
Glossary **256-263**

Whitfield County, Georgia

Finance Director's Office

The Honorable W. Michael Babb, Chairman,
Honorable Commissioners Barry Robbins, Harold Brooker, Roger Crossen, and Lynn Laughter, and Citizens of Whitfield County, Georgia:

In accordance with state and local ordinances, we are pleased to present the FY 2016 Approved Annual Budget. The General Fund budget totals $41,541,750 an increase of 2% compared to the FY 2015 adopted General Fund budget of $40,422,979. The FY 2016 budget addresses as many of the long-term goals of the County as possible while recognizing the immediate demands on County services under the continuing economic downturn's revenue projections.

FY 2016 Budget - Overview

As mandated by State Law, the FY 2016 Approved Annual Budget represents a balanced budget for the general fund, special revenue funds, capital projects funds, enterprise funds, and the debt service fund. Total appropriations from each fund do not exceed estimated fund balances, reserves, and revenues for each of the County's respective funds.

Budget Summaries:

General Fund

Revenues		$ 38,639,360
Expenditures	$ 40,520,912	
Transfer to Capital	1,020,838	41,541,750
Use of Fund Balance		$ 2,902,390

Special Revenue Funds		
Revenues	$ 10,551,129	
Transfer from General Fund	180,702	$ 10,731,831
Expenditures	10,410,080	
Capital	1,046,990	11,457,070
Use of Fund Balance		$ 725,239
Capital Projects Funds		
Revenues	$ 15,741,000	
Transfer from General Fund	1,020,838	16,761,838
Expenditures		50,956,196
Use of Fund Balance		$ 34,194,358
Debt Service Fund		
Revenues		$ 1,700,000
Expenditures		1,829,630
Use of Fund Balance		$ 129,630
Enterprise Fund (Transit)		
Revenues	$ 716,737	
Transfer from General Fund	119,374	$ 836,111
Expenditures		836,111
Use of Fund Balance		$ -

FY 2016 Budget - Planning Processes

The County collects data and updates planning studies on an ongoing basis in order to develop and address short and long term goals. This information has been considered when adopting the FY16 budget. Many of the projects in these studies have had to be delayed or eliminated in the current economic situation.

Short term economic and demographic factors affecting revenue and expenditures were considered and assumptions were developed accordingly. These assumptions helped inform the budget process and are explained in more detail later in this Transmittal and in the Budget Summary Section.

The County utilized several planning studies when preparing the FY16 Budget. More detail on these can be found in the Budget Summary Section:

General Government studies:

- Comprehensive Plan Update 2008-2018
- Short Term Work Program (STWP) 2013-2017
- Parks and Recreation Master Plan 2008-2018
- The Whitfield County Administrative Buildings Feasibility Study 2008
- Whitfield County Rural Public Transit Plan 2009

Metropolitan Planning Organization studies:

- 2040 Long Range Transportation Plan (LRTP)
- FY 2015-FY 2018 Transportation Improvement Program (TIP)
- FY 2015 Unified Planning Work Program (UPWP)

FY 2016 Budget - Highlights

Economic Development/Debt Service:

The Dalton/Whitfield community continued to be affected by the recent recession with unemployment rates as high as 8.1% at the end of 2014. Unemployment rates are starting to show a slow recovery and as of December 2015, Whitfield County's unemployment rate dropped to 5.8%. The Board of Commissioners, along with the Joint Development Authority and municipalities, recognizes the need for a more diversified local economy and the need to recruit new businesses to the area. The Dalton/Whitfield County Joint Development Authority focuses on economic growth of the community by attracting and retaining jobs, diverse investments, and growing the tax base.

The 2015 primary goal was to identify and recruit "targeted" industries (plastics/chemical, datacenters, auto suppliers, high-end retail, distribution, and food processing); employ accelerated marketing techniques; collaborate with existing business and industry and ensure long-term competitiveness to attract new companies and grow existing companies by actively promoting the identification and studying the feasibility of all available properties for business and industrial development.

The actual outcomes for 2015 were as follows: 7 new projects creating an estimated 365 new jobs (245 primary jobs and 120 secondary). These economic development efforts generated $47.5 million dollars in new capital investment. A return on investment (ROI) report indicated the development in 2015 also created $22.1 million dollars in new earnings, $17.7 million in new consumer spending and $600,000 in new state and local sales tax.

To aid in economic development the County has purchased land and started construction on two industrial parks. The first, built in 2009, became the home of IVC US, Inc. IVC began production of vinyl floorcovering in 2011 resulting in an estimated 450 jobs. The second park was purchased in 2010 in the Carbondale area and was named the Carbondale Business Park. Construction of Phase I will be completed in 2015.

To help fund these projects:

- In addition to the $9.85 Million in bonds for Commerce Park II, the County issued an additional $3.2 Million in bonds through the Dalton/Whitfield Joint Development Authority

for the 2011 Project known as "Project Shield." This bond is to pay for acquisition and grading of certain land located in the County.

- The County has pledged up to 1 mill to fund the debt service on all the economic development bonds.
- In 2013 the JDA issued a public infrastructure revenue bond in the amount of $7.185 million dollars to pay for the extension of public water, sewer, and gas lines.
- The FY 2016 General Fund budget includes an estimated debt service of $1,977,990 for the economic development bonds and the debt service fund includes an estimated debt service payment on the 2013 bonds in the amount of $1,700,000.

Capital Projects:

This budget includes a five year capital plan (details in Capital Projects tab). The source of funding for the planned capital projects is identified but has not been funded or reserved except for FY16 and those covered by special tax dollars (SPLOST) as mentioned later in this letter. The items listed as coming from the "Fund Reserves" and "General Fund Operating Revenue" will impact the operating budgets in coming years – either as available funds or the ability to spend the general fund revenues for other operations and programs. The funding for items coming from "Other Revenue Sources" still has to be identified and will come from financing, grants, donations if available. If another funding source is not found, the funding will have to come from general fund revenues or the project will have to be eliminated or deferred until funding is identified. Many capital projects have already been deferred to future years because of the impact of the economy on the FY16 budget. Paving, other than that funded by the State DOT through the LMIG program, was removed from the FY16 budget due to budget constraints and only very basic capital needs are addressed. This will result in some budgetary pressures when the County has to catch up spending in areas such as vehicles and road maintenance.

Millage Rate:

- The 2015 M&O (maintenance and operations) millage rate includes a 1 mill increase resulting in a millage rate of 7.061 mills. The FY16 budget assumes a flat M&O rate when it is set in late fall of 2016.

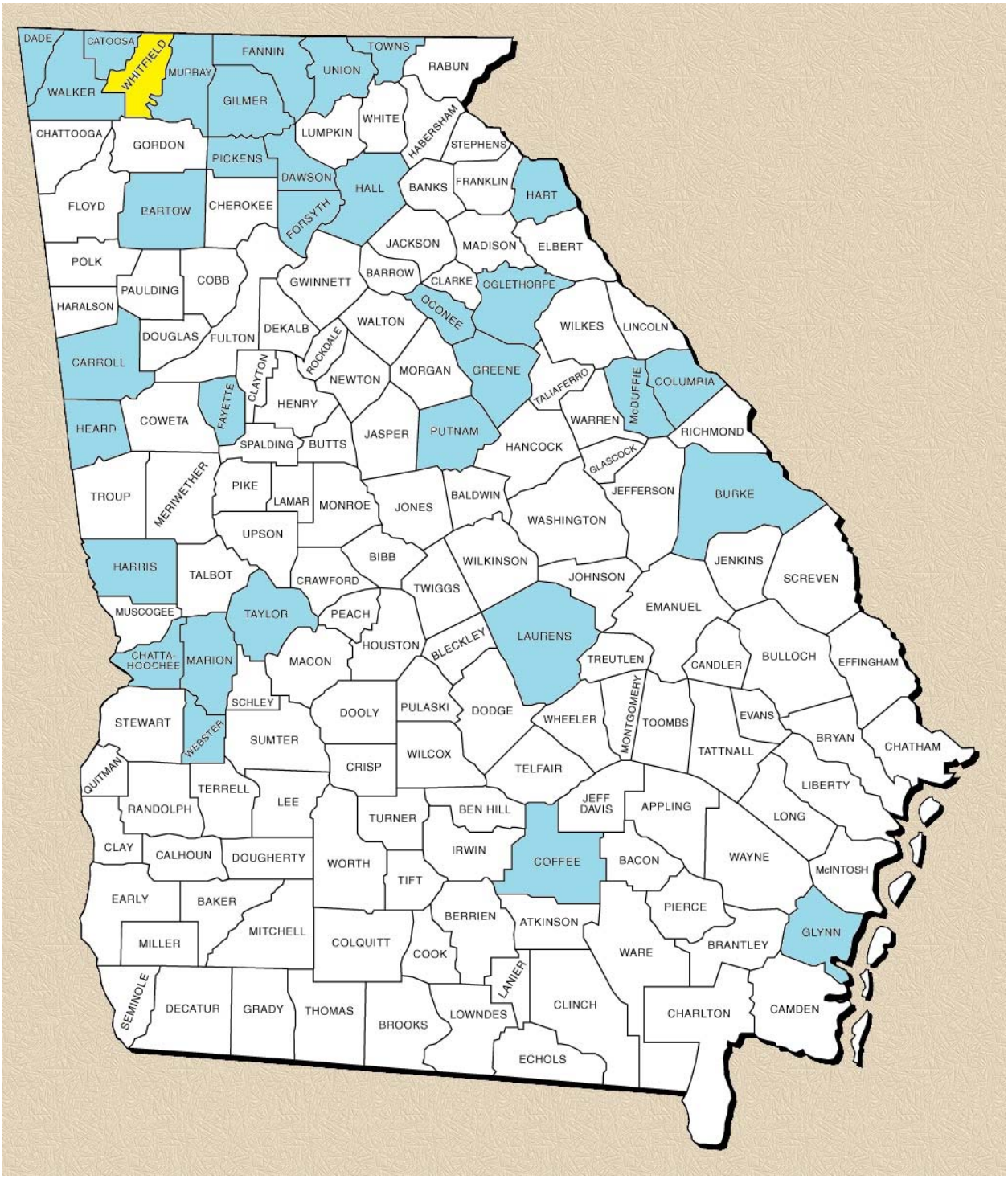
- In order to avoid back door increases because of increasing property values, the State Taxpayer Bill of Rights required the calculation of a rollback rate that would generate the same amount of property tax collections as the previous year. If the actual millage rate exceeds this rate, an announcement of a property tax increase and three public hearings must be held to inform the public of the reasons for the increase.

- Each mill equates to $2.5 million in property tax revenue on the current digest of $2,537,858,074.

- Special Tax Districts were created in 2013 for the Fire Department, Solid Waste, and some of the County's jointly funded programs. The special tax districts total millage rate for 2015 remained unchanged and equals 2 mills based on the current digest for unincorporated Whitfield County of $1,413,168,671.

- **The County's M&O 2015 millage rate ranking is the 33rd lowest in the State and Whitfield County also has the 2nd highest homestead exemption in the state at $20,000.**

Georgia Counties with Lower 2015 M&O Millage Rates



Georgia Counties with Lower 2015 M&O Millage Rates

Millage Ranking	County	Uninc Millage 2015	Population
1	Fannin	4.794	23,760
2	Hart	5.707	25,446
3	Union	5.888	21,566
4	Greene	5.907	16,321
5	Towns	5.995	10,771
6	Harris	6.140	32,663
7	Catoosa	6.598	65,311
8	Oconee	6.686	34,035
9	Heard	6.940	11,558
10	Laurens	7.150	47,999
11	Murray	7.204	39,267
12	Pickens	7.222	29,584
13	Marion	7.257	8,640
14	Putnam	7.419	21,371
15	Oglethorpe	7.620	14,548
16	Mcduffie	7.800	21,565
17	Glynn	7.843	81,508
18	Gilmer	7.983	28,292
19	Forsysth	8.036	195,405
20	Dawson	8.138	22,957
21	Dade	8.224	16,389
22	Taylor	8.260	8,442
23	Coffee	8.320	42,811
24	Hall	8.385	190,761
25	Carroll	8.414	114,093
26	Walker	8.592	68,218
27	Chattahoochee	8.634	11,837
28	Columbia	8.637	139,257
29	Burke	8.900	22,709
30	Fayette	8.907	109,664
31	Webster	9.000	2,649
32	Bartow	9.010	101,736
33	Whitfield	9.061	103,542

"Ad Valorem 2015 Tax Digest Millage Rates by Taxing Jurisdiction", Run Date 03/01/2016

*Counties highlighted in yellow have a population greater or equal to 100,000

FY 2016 Budget – Major Revenue Sources

Property Tax:

Whitfield County has experienced a steady decline in Net M&O Digest Totals since the downturn in the economy in 2008. The County continues to experience a soft residential real estate market which mirrors the national market. The property tax digest has been weakened and it is not known when the digest will return to 2008 levels. The County has experienced a less than 1% increase in the Net M&O digest in the years 2013 and 2014. In 2015 the net digest experienced a 1.89% decline due to the effects of the elimination of the motor vehicle digest. In an effort to keep the County competitive with surrounding counties and to attract new business and new jobs to our area the County Commissioners voted in 2011 (effective 2012) to increase the Freeport Exemption to 100%. As noted in the table below, the Freeport Exemption increased Whitfield County's exemptions on the Gross Digest from approximately $491 million dollars to $835 million dollars. This exemption increase cost the County approximately 2 million dollars in property tax revenue in 2012.

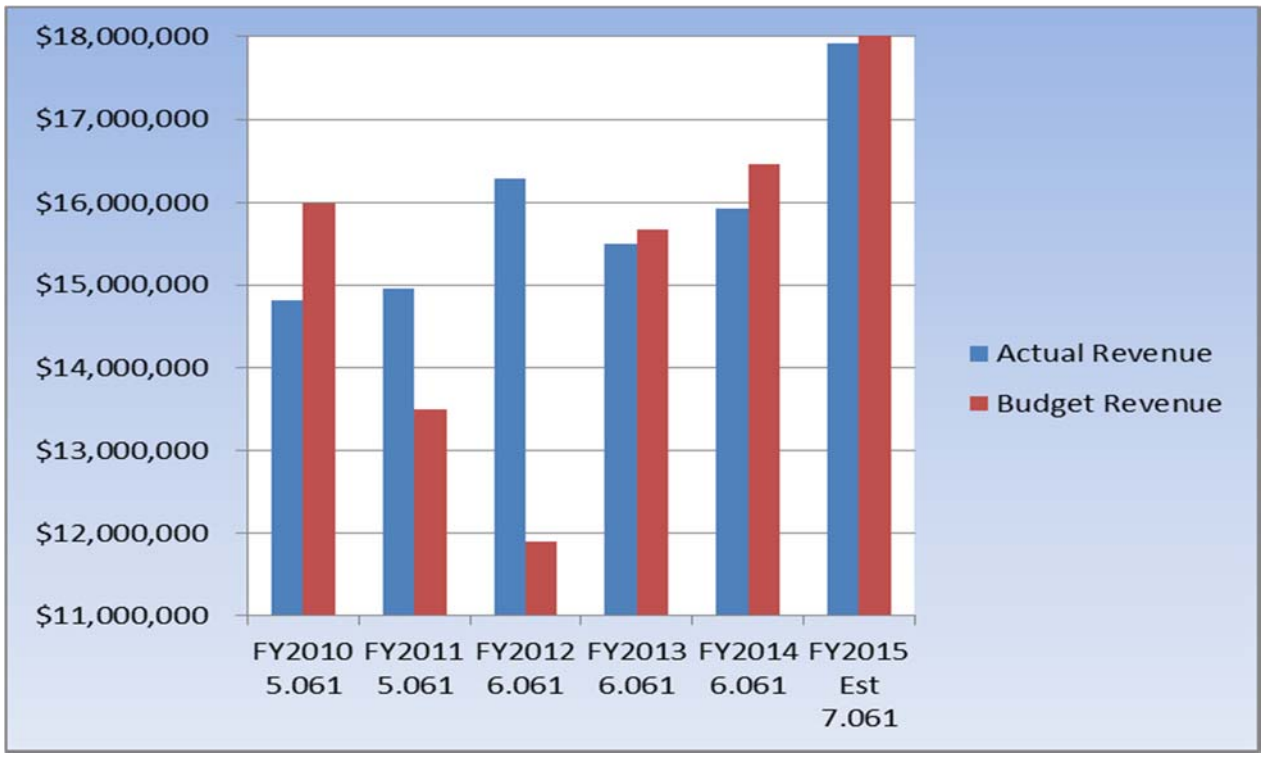
		100% Freeport				
	2010	2011	2012	2013	2014	2015
Gross Digest	$ 3,346,456,474	$ 3,296,354,072	$ 3,379,495,530	$ 3,374,429,078	$ 3,456,291,471	$ 3,444,459,095
Exemptions	(478,003,261)	(491,180,061)	(835,851,413)	(812,616,543)	(869,629,696)	(906,601,021)
Net M&O Digest	$ 2,868,453,213	$ 2,805,174,011	$ 2,543,644,117	$ 2,561,812,535	$ 2,586,661,775	$ 2,537,858,074
% Change		-2.21%	-9.32%	0.71%	0.97%	-1.89%

Estimated actual property tax collections for 2015 are estimated at $17,920,000. Actual receipts for the current tax year include all payments for the first two months in the following year. Accordingly, 2015 actual collections are estimated and will be finalized at the end of February, 2016.

The County M&O millage rate for 2015 was set in August at 7.061 and includes a 1 mill increase over the 2014 M&O rate. The special tax district millage rate for 2015 was set in August at 2.000. This millage rate is charged only to unincorporated county residents as well as residents of all municipalities in the county other than the City of Dalton.

Due to market conditions, the County has budgeted for a 1% increase in the Net M&O Digest for 2016. FY16 budgeted property tax revenues equal $18,100,000. The 2016 millage rate will be set in the fall of 2016. As mandated by state law, the millage rate is assessed on only 40% of the property valuation. Separate charts are attached to show how a dollar of property tax revenue is allocated amongst the various state and local governments and to show a history of budgeted vs. actual property tax collections from 2010-2015.

Property Tax Revenue – Budgeted vs. Actual 2010 – 2015



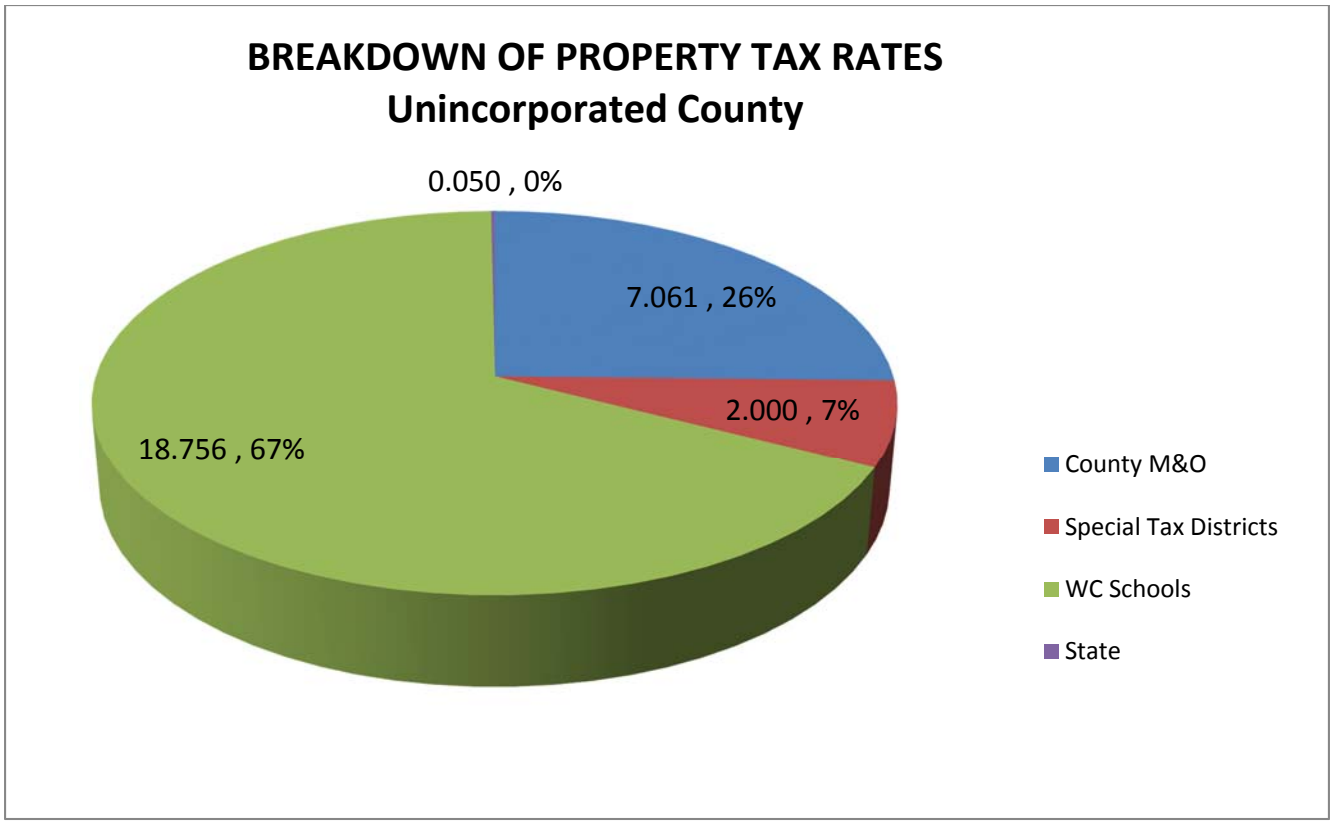
In 2012 the Whitfield County Board of Commissioners created special tax districts to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding of certain jointly funded services between Whitfield County and the City of Dalton for the benefit of all such areas. Three special tax districts were created as follows:

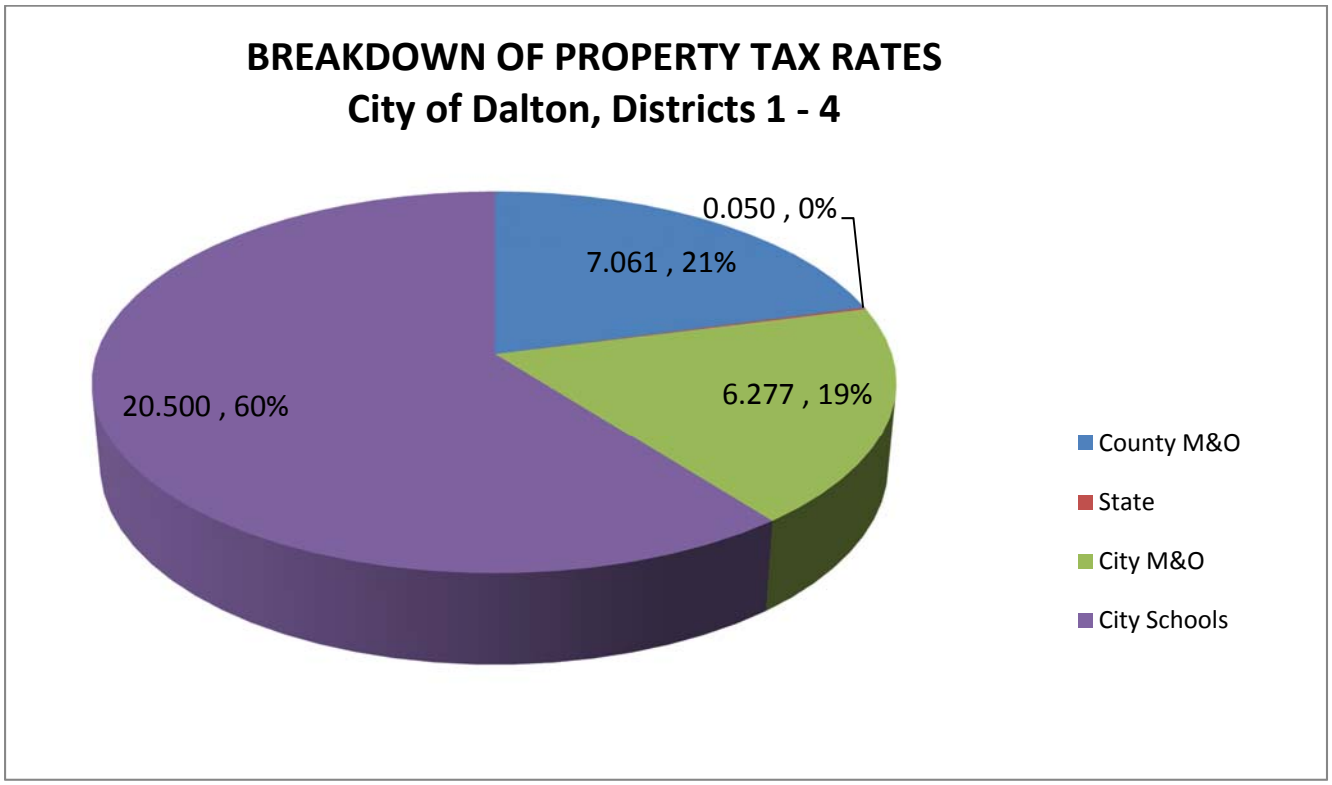
1. **Jointly Funded Service District:** Such jointly funded services shall include Whitfield County's contribution toward the Dalton-Whitfield County Joint Development Authority (JDA), the Dalton Regional Library, and the Dalton Whitfield Senior Center.

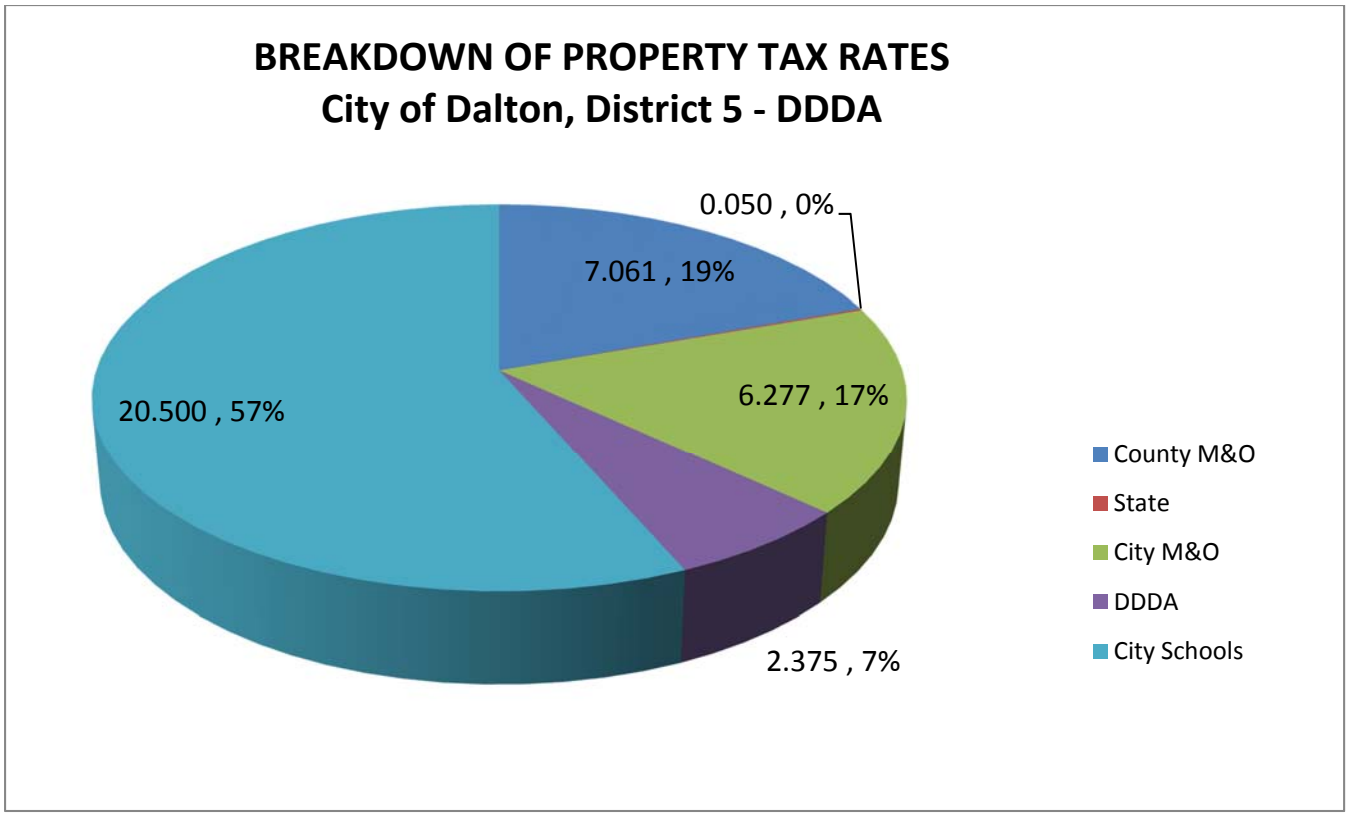
2. **Fire District:** For the purpose of providing adequate and equitable funding for the Whitfield County Fire Department.

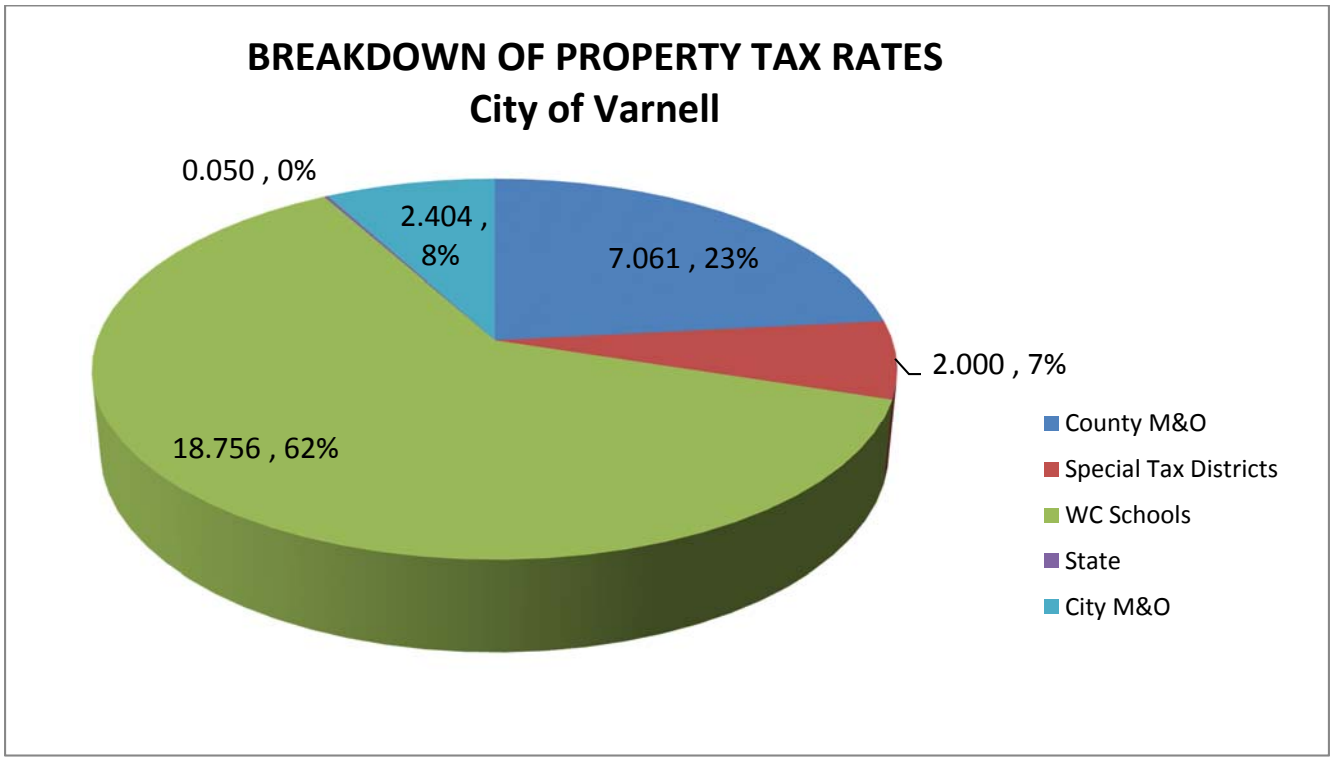
3. **Solid Waste District:** For the purpose of providing adequate and equitable funding of solid waste services within such areas.

The special tax districts total millage rate for 2015 was set in August at 2.000 based on the current digest for unincorporated Whitfield County of $1,413,168,671. The total budgets for the special tax districts will be accounted for in special revenue funds for FY16.


BREAKDOWN OF PROPERTY TAX RATES
Unincorporated County
0.050 , 0%
7.061 , 26%
2.000 , 7%
18.756 , 67%
County M&O
Special Tax Districts
WC Schools
State


BREAKDOWN OF PROPERTY TAX RATES
City of Dalton, Districts 1 - 4
0.050 , 0%
7.061 , 21%
6.277 , 19%
20.500 , 60%
County M&O
State
City M&O
City Schools


BREAKDOWN OF PROPERTY TAX RATES
City of Dalton, District 5 - DDDA
0.050 , 0%
7.061 , 19%
6.277 , 17%
20.500 , 57%
2.375 , 7%
County M&O
State
City M&O
DDDA
City Schools

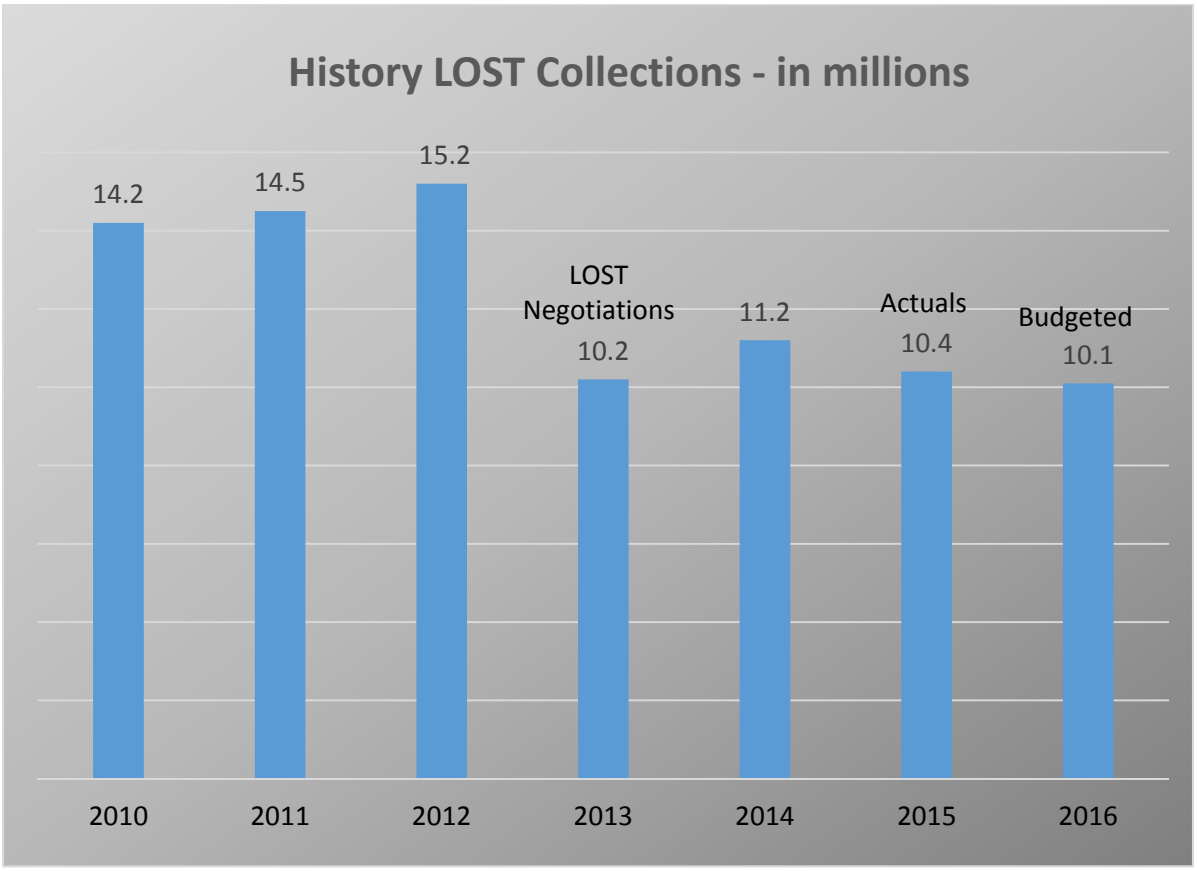

BREAKDOWN OF PROPERTY TAX RATES
City of Varnell
0.050 , 0%
2.404 , 8%
7.061 , 23%
2.000 , 7%
18.756 , 62%
County M&O
Special Tax Districts
WC Schools
State
City M&O

Sales Tax:

The total sales and use tax rate in Whitfield County is currently 7% and is distributed as follows: 4% State, 1% Local Option Sales Tax (LOST), 1% Educational Special Local Options Sales Tax (ESPLOST), & 1% Special Purpose Local Options Sales Tax (SPLOST).

Local Option Sales Tax (LOST) is one of the County's most significant sources of revenue. The LOST sales tax will fluctuate with consumer spending. From 2004 to 2006, LOST revenue increased an average of slightly under $900,000 per year. In 2007, the County began to experience a downward trend which continued through 2009. In 2010, the trend began increasing and has continued to move slowly upward.

The following chart shows the County's sales tax history. The County entered into LOST negotiations as required by state law in 2012 with the City of Dalton and the other cities located within the County's borders. As a result of these negotiations the County will receive a much smaller percentage of LOST collections than it has received in past years. The FY16 budget was based on a 1% reduction of 2015 estimated collections. The County's share of LOST for 2013 & 2014 changed from 83.24% to 64.50% and 63.75% for 2015 & 2016 due to the new LOST agreement.



Sales Tax Cont. – HB 386:

Also affecting sales tax revenue in 2016 is the introduction of HB386. House Bill 386 is the result of two years of work between the 2010 Special Council on Tax Reform and Fairness for Georgians and the Georgia Competitiveness Initiative. There are two main components of HB386 that will affect Whitfield County's sales tax collections in the upcoming years.

Beginning January 1, 2013, the state and local sales and use tax on energy used in manufacturing will be phased out over a 4 year period. The percentage effective for 2016 is 100%. Education SPLOST and ESPLOST are exempt from this phase-out. Counties and Cities in Georgia were given the option of enacting a 2% excise tax to replace the sales tax on energy used in manufacturing over the same 4 year period. In an effort to support our manufacturers, Whitfield County elected not to implement this excise tax. The total amount of lost sales tax revenue due to this exemption is difficult to estimate and will be an unknown factor for this year's budget.

Beginning March 1, 2013, the sales tax and ad valorem tax on automobiles was replaced with a one-time title tax fee of 6.5% in 2013, 6.75% in 2014, and 7% in 2015 & 2016 when titling an automobile. The premise of this provision is to eliminate the ad valorem tax on vehicles and capture revenue from the casual sale of automobiles.

The state and local governments will split the revenue from the title tax fee. An analysis performed by the Georgia State University Fiscal Research Center indicates that local governments in the aggregate will see an increase in revenue statewide in the first two years of the title tax system, would break even in year three, and would lose revenue going forward. This factor will also have an unknown effect on Whitfield County's sales tax collections in the upcoming years.

SPLOST:

SPLOST is an optional 1 penny county sales tax used to fund capital projects proposed by the county government and approved by the voters. County governments may not use SPLOST proceeds for operating expenses or maintenance of prior SPLOST projects. Several factors determine the length of time that a SPLOST can be imposed but they normally are levied for a five year period. Counties utilize SPLOST funds for many types of capital projects such as:

- Construction and improvement of roads, streets, bridges, and sidewalks
- Improvement of surface water drainage for roads, streets, bridges, and sidewalks
- Purchase of police cars, fire trucks, and other major equipment
- Construction of new facilities

Whitfield County voters passed a $48,000,000 SPLOST in 2008 for the main purpose of financing capital outlay projects involving roads, streets, and bridges. The County has completed collections on the 3 year SPLOST and will continue completion of these projects in FY16.

On March 17th, 2015, the County held a special election to present a four year 2015 SPLOST estimated to raise approximately $64,000,000 in revenue. This four year SPLOST was passed by the voters and went into effect on July 1st, 2015. The 2015 SPLOST includes funds for county paving/resurfacing, a new public safety communications system, public safety equipment, recreation improvements, and a new county fire department.

Key Budget Notes

Performance Measures:

Beginning in 2011, performance measures and statistics were included as part of the budget process. Performance measures are designed to be an analytical tool or a kind of report card to the citizens. The departments are now reporting on the volume of work they are doing (performance statistics) and some have developed actual goals (performance measures). To illustrate, the fire department's budget is $6 Million for 2016. With performance statistics, we can see that they are responding to about 5,300 calls per year. With performance measures, we now know that their goal is to be at each incident within 6 minutes and that they are going to try to make this 75% of the time.

It is our hope that these performance measures will be a tool to better inform the public with the amount of work being done on their behalf and to be able to hold the County more accountable in the accomplishment of our mission.

Conclusion

In these difficult and challenging economic times, Whitfield County is still committed to continue the same level of services in 2016. The County has a core work force that is trained and talented that needs to be maintained. Fund reserves were used to balance the FY 2016 budget; however, the need for raising property taxes will be reassessed in the later part of the year. It is the Board's desire to maintain a ninety day reserve and still be able to accomplish these goals in this period of declining revenues and to continue to fulfill the County's mission.

Respectfully Submitted,

Alicia Vaughn
Finance Director, Whitfield County



COUNTY OVERVIEW

Demographics and History

Whitfield County is located in the northwest region of Georgia. Due to the growing prosperity after the arrival of the railroad, the County was formed in 1851 from part of Murray County, becoming Georgia's 97th county. It was named for George Whitefield, an Evangelical minister who settled in Georgia in 1738. The spelling of the County's name was later changed to reflect the way it was pronounced.

The Census Bureau estimate for the 2015 population for Whitfield County is 104,216. The County covers 290 square miles. It includes the municipalities of Cohutta, Dalton, Tunnel Hill, and Varnell. There are also several other smaller communities that are not incorporated cities but are recognized places in the County.

Whitfield County is the home of many Civil War sites and events, from the beginning of General Sherman's Atlanta Campaign to the "Great Locomotive Chase". The County is also the gateway to the 150-mile Chieftain's Trail, which traces the path of the Cherokee Indian sites, located in the northwest Georgia area.

Economy

Whitfield County is located in the heart of the Southern Automotive and Advanced Manufacturing Corridors on Interstate 75 and just 25 miles south of Chattanooga and 85 miles north of Atlanta. The area is within a day's drive of half the country's population.

Dalton/Whitfield County is home to the Carpet and Floor Covering Industry, which is a 21st century innovator in cutting edge technology, applied science, global marketing and services, resulting in new high tech products and patents. This is why the area is known as the "Carpet Capital of the World".

Schools

Whitfield County is served by two independent school districts. The Whitfield County School System was established in 1872. It is the 26th-largest of Georgia's

180 public school districts. More than 13,000 students attend 24 schools that include:13 elementary schools, 5 middle schools, 3 comprehensive high schools, 1 charter high school career academy, and 1 special-purpose high school. The Dalton Public School System was chartered in 1886. More than 7000 students attend 9 schools that include: 6 elementary schools, 1 middle school, 1 comprehensive high school, and 1 special-purpose high school.

Within the postsecondary field of education, Whitfield County is home to Dalton State College and one of the 5 regional campuses of Georgia Northwestern Technical College.

Government

Until 1964, the governing authority of Whitfield County resided in one Sole Commissioner of Roads and Revenues. By a local act of the General Assembly in 1964, a five-person Board of Commissioners was created to govern Whitfield County. Then in 1971, the position originally called Comptroller was changed to County Administrator. Policy-making and legislative authority are vested in the Board that is composed of a Chairman elected at-large and four Commissioners elected one from each of the four districts. The current Board of Commissioners are:

- Mike Babb, Chairman
- Barry Robbins, District 1 Commissioner
- Harold Brooker, District 2 Commissioner
- Roger Crossen, District 3 Commissioner
- Lynn Laughter, District 4 Commissioner

Each serve a four year staggered term. The Board is responsible for passing ordinances, adopting annual budgets, appointing committees, the hiring of the attorney, auditors, and County Administrator in addition to other duties.

The County Administrator is responsible for operation, administration and the finances of the County. Each department manager serves along side the Administrator and at the pleasure of the Board of Commissioners to administer the offices and services that are the responsibility of the County. The County Administrator is responsible for the enforcement of all policies and ordinances of the Board of Commissioners.

County Services

Whitfield County provides for and manages a wide range of services. Some services are mandated by law while others are optional. When feasible, the County shares services with the City of Dalton and also provides certain services county-wide through Service Delivery Agreements with one or more incorporated cities. The County provides public safety services such as: police protection through the Sheriff's Office, emergency management and 911 services, animal

control, coroner services, ambulance services, and fire protection. Court services, in whole or part, are provided by the County: Superior Court, Magistrate Court, Probate Court, Juvenile Court, DA's Office and Public Defender's Office. The County provides maintenance of roads and other infrastructure. Development and housing services are provided by the County such as: engineering, planning and zoning, inspections and enforcement. The County provides various general government services such as: elections, building and grounds maintenance, preservation of public records and documents, and information technology services including GIS. Finally, the County provides many park and recreation services. This is not a complete list but a well-rounded listing of the many valuable services provided by Whitfield County for the benefit of its citizens.

WHITFIELD COUNTY BOARD OF COMMISSIONERS

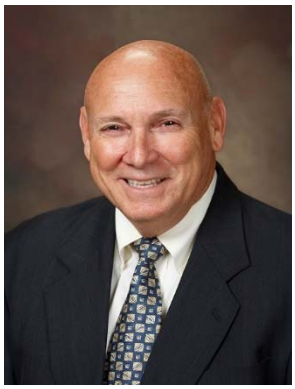
301 W. Crawford Street ** Dalton, Georgia 30720 **** (706) 275-7500**



Commissioner, District 1
Barry Robbins



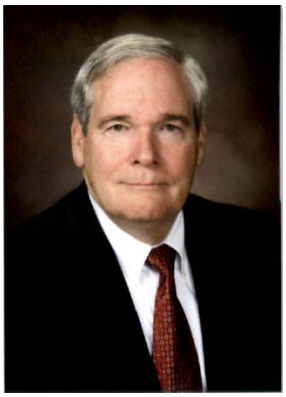
Commissioner, District 2
Harold Brooker



Commissioner, District 3
Roger Crossen



Commissioner, District 4
Lynn Laughter



Commission Chairman
Mike Babb



County Administrator
Mark Gibson

CODE OF ETHICS

Whitfield County Board of Commissioners

As the duly elected Commissioners of Whitfield County, Georgia, we subscribe to the following Code of Ethics:

1. To continue to maintain honesty in our efforts, by being always mindful of our oath of office and exercising the utmost good faith, fidelity, integrity and impartiality in all our actions.

2. To inform the public on all county operations, activities and issues on a consistent basis.

3. To expend all county income economically for the greatest good of all county residents.

4. To provide a certified annual audit of all county income, expenditures, assets and investments.

5. To continue a budgetary procedure for each county department.

6. To employ only persons found to be properly qualified by training and/or experience for key county jobs.

7. To work with local government agencies, state and federal, to encourage the commercial, cultural and industrial progress of our county.

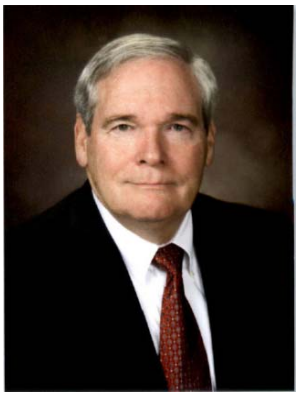
8. To affirm the dignity and worth of the services rendered by government and maintain a constructive, creative, and practical attitude toward local government affairs and a deep sense of social responsibility as a trusted public servant.

9. To be dedicated to the highest ideals of honor and integrity in all public and personal relationships in order that the member may merit the respect and confidence of the elected officials, of other officials and employees, and of the public.

10. To recognize that the chief function of local government at all times is to serve the best interests of all people.

11. To seek no favor and to believe that personal aggrandizement or profit secured by confidential information or by misuse of public time is dishonest.

12. To prohibit disbursement of privileged information.



Whitfield County Board of Commissioners
Mike Babb
Commission Chairman

~~~~~~

Mr. Babb is serving his fourth term as Whitfield County Commission Chairman, first elected in 1997 and most recently elected in 2012.

Mike is a graduate of F. T. Wills High School in Smyrna, GA and Georgia State University in Atlanta, GA. He has been a resident of Whitfield County for 45 years and has served for 17 years as a volunteer fireman with the County. He is currently retired after working for over 37 years in the carpet and carpet fiber industry. He has been married for 42 years to his wife Karen and has three grown children and seven grandchildren.
~~~~~~



Whitfield County Board of Commissioners
Barry W. Robbins
Commissioner, District 1

~~~~~~

Mr. Robbins is serving his first term as Whitfield County Commissioner. Barry grew up in Jacksonville, FL and has lived in Georgia since 1984, moving to Dalton in 1995.

Barry has four children. He served on active duty in the U.S. Marine Corps. Graduating from the University of North Florida with a degree in Finance & Banking he also earned a law degree from John Marshall Law School. Barry has been in the banking profession for over 34 years. Barry and Kathy have been married for over 35 years. Kathy works in the Dalton Public School system at City Park School. They are charter and active members of Rock Bridge Community Church. Barry is also an active member of the Dalton Georgia Marine Corps League.

Barry and Kathy have two sons, Brandon and Ryan, who both graduated from Southeast Whitfield High School in 2003 and 2006, respectively. Brandon went on to graduate from the University of Florida with a degree in Finance and then served over four years in the U.S. Marine Corps (two tours of duty in Afghanistan) and left the Marine Corps as a Captain. Brandon then graduated from Florida State University Law School and is presently working as a Tax Consultant in Tampa, FL. Ryan graduated from Georgia Southern University with a degree in Accounting and is currently serving on active duty in the U.S. Marine Corps and in March, 2016 completed his first deployment to the Mediterranean. He is stationed at Camp Lejeune, NC.
~~~~~~

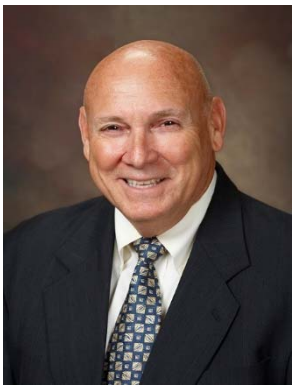


Whitfield County Board of Commissioners
Harold Brooker
Commissioner, District 2

~~~~~~

Mr. Brooker is serving his fifth term as Whitfield County Commissioner, last elected in 2012. He is a native and lifetime resident of Whitfield County. He is married to Kathryn A. Brooker and they have four children.

Harold is a graduate of North Whitfield High School and is co-owner of Bettilee Industries. He serves as President, Chairman of the Board and co-owner of Rocking B Farms. Harold's community involvement includes: member of Pleasant Grove Methodist Church, Board Member of the North Georgia Agricultural Fair Association, NWHS Quarterback Club, NWHS Dugout Club, and Cattleman Association. He maintains membership with both the Pleasant Grove Masonic Lodge #702 and the Yaarab Shriners.
~~~~~~



Whitfield County Board of Commissioners
Roger Crossen
Commissioner, District 3

~~~~~~

Mr. Crossen is serving his first term as Whitfield County Commissioner. He is a native of North Georgia and a resident of Whitfield County.

Roger was educated in Whitfield County. He attended first through the eighth grade in the City of Dalton School System at Morris Street Elementary and Fort Hill from 1958 through 1966. From 1966 through 1970, he attended High School at North Whitfield High School in the Whitfield County School System. Roger attended Dalton State College until June 1971 and was married to Carol Holt Crossen in that month. He joined the United States Army in March of 1972 and remained on active duty until February of 1980. While in the military Roger received a Degree in Business Management from the University of Maryland. Upon completion of army service Roger worked from 1980 to 1985 at World Carpets. From 1985 to 1991 he was the Athletic Coordinator at the Whitfield County Recreation Department and then served as the Director from 1991 to 2008. Roger currently works at Coahulla Creek High School as the Credit Recovery Coordinator and In School Suspension instructor.

Roger has two sons Christopher Crossen a policeman with the City of Dalton and Tony Crossen a teacher at New Hope Middle School. Roger has five grandchildren that attend school in the Whitfield County School System.
~~~~~~



Whitfield County Board of Commissioners
Lynn Laughter
Commissioner, District 4

~~~~~~

Ms. Laughter now serves as Commissioner for District 4. She was elected in November, 2012. Her term began on January 1, 2013.

Lynn has been a resident of Whitfield County since April 1986. She graduated from the University of North Carolina in 1973 with a B.S. Degree in Industrial Relations. She received her MBA from Northwestern University's Kellogg Graduate School of Management in 1983 with concentrations in Finance and Accounting. Lynn is the Senior Partner of Laughter & Jones Financial Management, a financial planning and investment firm. Prior to starting her own business, she was a financial advisor with Wachovia Investments and a Vice-President and Branch Manager for Wachovia Bank.

Lynn and Ben have been married for 43 years and have three grown children: Judson (Laura) live in Knoxville and have sons, Joseph and Benjamin; Mark (Karissa) live in Vienna, Austria and have a daughter, Lydia, and a son Isaac; and Mary Lynn (Miller) live in Dalton and have daughters, Kate and Lulu.

Lynn and Ben are very active at their church First Baptist Dalton. Lynn has also been very active in the community having served for twenty-one years on the local Habitat for Humanity Board including terms as Treasurer, Vice-President and President. She recently served as Chairman of the Greater Dalton Chamber of Commerce, is on the Investment Committee of the Dalton State College Foundation and has served on many other civic and non-profit organizations.
~~~~~~



Whitfield County Board of Commissioners
County Administrator, Mark Gibson

~~~~~~

Mr. Gibson has served as Whitfield County Administrator since 2011. Mark was born in Whitfield County and graduated from Northwest Whitfield High School. He attended Dalton State College, the University of Georgia, Southern Polytechnic State University, and Georgia Southern University earning his BS in Justice Studies. He earned his Master of Public Administration (MPA) from Columbus State University. He has worked in city and county government for 18 years, 12 of which have been in a management and administration capacity.

~~~~~~

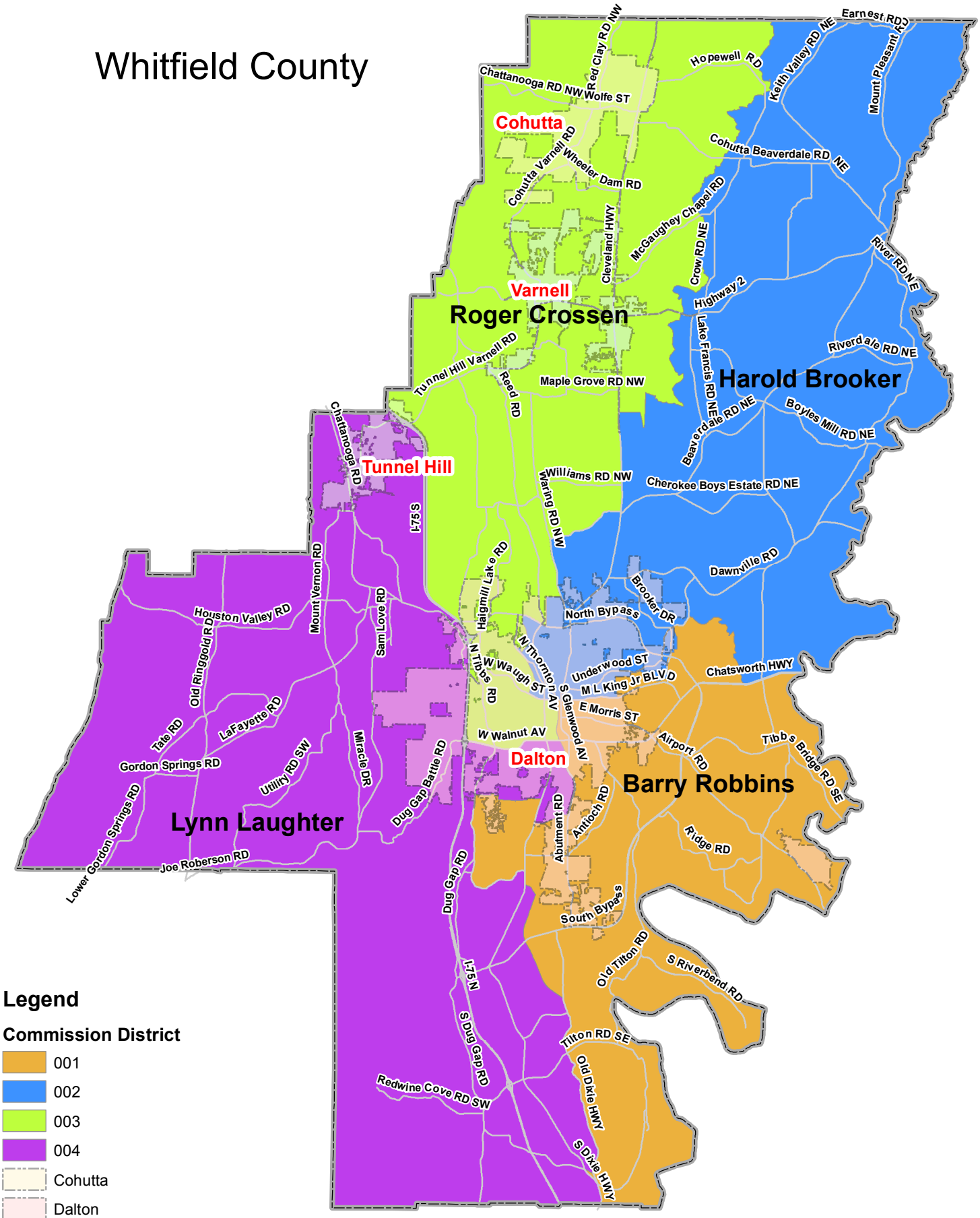
A Message from the County Administrator

It is my honor to have been born and raised in Whitfield County. I have seen many changes occur in our community during my lifetime. One thing that has never changed is that our community is one of which we are proud and love to call home.

As we move through this new economic climate, our educational and job training institutions continue to excel at providing programs to meet the expectations and needs of industry. Our talented economic development professionals as well as professionals of other disciplines play a role in the expansion and attraction of industry. We must continue our efforts toward these endeavors for the sake of job creation.

Protection of our history and historical assets is also of paramount importance to the County. The history of our County is rich and runs deep. Whether it is the County's founding, the Civil War story, the textile industry's beginnings, or other significant events and locations, we must protect them all for future generations.

Whitfield County has passed a population milestone which will require more resources to flourish once again. However, our County departments are committed to serving the citizens as effectively and efficiently as possible as we work towards the future together.



Commission Districts

A RESOLUTION ADOPTING THE 2016 OPERATING BUDGET FOR THE WHITFIELD COUNTY BOARD OF COMMISSIONERS

WHEREAS, O.C.G.A. 36-81-6 requires the adoption of a resolution for the appropriation of fund in a fiscal year; and

WHEREAS, the provisions of O.C.G.A. 36-81-5 have been complied with;

NOW, THEREFORE, BE IT RESOLVED, by the Whitfield County Board of Commissioners, acting in its capacity as the governing authority of Whitfield County, that the 2016 Operating Budget for Whifield County is as follows:

GENERAL FUND

REVENUES		*EXPENDITURES*	
Taxes	*$31,080,000*	*General Government*	*$7,756,682*
Licenses and Permits	*425,500*	*Judicial*	*5,795,196*
Intergovernmental Revenue	*1,746,600*	*Public Safety*	*14,459,057*
Charges for Service	*3,005,510*	*Public Works*	*6,333,846*
Fines and Forfeitures	*1,020,000*	*Health & Welfare*	*398,000*
Investment Income	*3,000*	*Culture & Recreation*	*1,010,122*
Contributions/Donations	-	*Housing & Development*	*1,989,943*
Miscellaneous Income	*868,550*	*Debt Service*	*1,977,990*
Other Financial Sources	*490,200*	*Other Financing Uses*	*1,320,914*
		Contingency	*500,000*
TOTAL REVENUES	*$38,639,360*		
Fund Balance	*2,902,390*		
TOTAL REVENUES & FUND BALANCE	*$41,541,750*	*TOTAL EXPENDITURES*	*$41,541,750*

SPECIAL REVENUE FUNDS

REVENUES	*$10,551,129*	*EXPENDITURES*	*$11,457,070*
Other Financial Sources	*180,702*		
Fund Balances	*725,239*		
TOTAL REVENUES & FUND BALANCE	*$11,457,070*	*TOTAL EXPENDITURES*	*$11,457,070*

DEBT SERVICE FUND

REVENUES	*$1,700,000*	*EXPENDITURES*	*$1,829,630*
Fund Balance	*129,630*		
TOTAL REVENUES & FUND BALANCE	*$1,829,630*	*TOTAL EXPENDITURES*	*$1,829,630*

CAPITAL PROJECTS FUNDS

REVENUES	*$15,741,000*	*EXPENDITURES*	*$50,956,196*
Other Financial Sources	*1,020,838*		
Fund Balance	*34,194,358*		
TOTAL REVENUES & FUND BALANCE	*$50,956,196*	*TOTAL EXPENDITURES*	*$50,956,196*

PROPRIETARY FUNDS

REVENUES	*$716,737*	*EXPENSES*	*$836,111*
Other Financial Sources	*119,374*		
TOTAL REVENUES & NET POSITION	*$836,111*	*TOTAL EXPENSES*	*$836,111*

Mike Babb

Chairman - Whitfield County Board of Commissioners

ATTEST: Blanca Cardona

DATE: December 28, 2015

WHITFIELD COUNTY, GEORGIA

RESOLUTION FIXING TAX RATE FOR 2015

The time having arrived for fixing the tax rate to be levied by Whitfield County for the year 2015, it is resolved by The Board of Commissioners of said County that the rate for 2015 be, and the same is hereby fixed as follows: On each $1,000.00 of property the tax levied is apportioned as follows:

County Maintenance & Operation & Bonded Debt:

		MILL
1.	To pay expenditures of the administration of **General Government**	2.378
2.	To pay expenditures of **Judicial System**	1.651
3.	To pay expenditures for **Public Safety** of county residents excluding Fire Department	4.043
4.	To pay expenditures for **Public Works** excluding Solid Waste Disposal	1.810
5.	To pay expenditures for the **Health & Welfare** of county residents	0.129
6.	To pay expenditures of **Culture & Recreation** for county residents	0.276
7.	To pay expenditures of **Housing & Development** for county residents	0.562
8.	To pay expenditures of **Debt Service** for county residents	0.601
	COUNTY TOTAL FOR MAINTENANCE & OPERATION & BONDED DEBT	**11.449**
	LESS SALES TAX ROLLBACK MILLAGE	(4.388)
	NET MAINTENANCE & OPERATION MILLAGE RATE	**7.061**

Special Tax Districts:

In 2012 the Whitfield County Board of Commissioners created special tax districts to include all areas of Whitfield County outside the municipal limits of the City of Dalton:

9.	To provide adequate and equitable funding for the Fire Department	3.579
	Less Insurance Premium Rollback	(2.296)
	Net Maintenance & Operation Millage Rate	**1.283**
10.	To provide adequate and equitable funding for the Jointly Funded Services Fund	0.376
11.	To provide adequate and equitable funding for the Solid Waste District	0.341
	NET M&O TOTAL FOR SPECIAL TAX DISTRICTS	**2.000**

To the total Gross M&O Millage rate for Whitfield County shall be added the State Millage Rate of .05 mills making a total Gross M&O millage rate of 11.499 for State and County taxes for the year 2015 on all property assessable for taxation as shown by the Tax Digest, or otherwise located in said County as provided by law. Resolved further, and it is hereby ordered, that upon recommendation of the County Board of Education, set in below, the following taxes for school purposes in Whitfield County are levied for the year 2015.

Countywide School Tax, Eighteen and Seven Tenths, Five Hundredth, and Six Thousandths (18.756) Mills.

This the 10th day of August 2015.

BOARD OF COMMISSIONERS
WHITFIELD COUNTY, GEORGIA

BY: _____
MIKE BABB, CHAIRMAN

BY: _____
HAROLD BROOKER, VICE CHAIRMAN

BY: _____
LYNN LAUGHTER, MEMBER

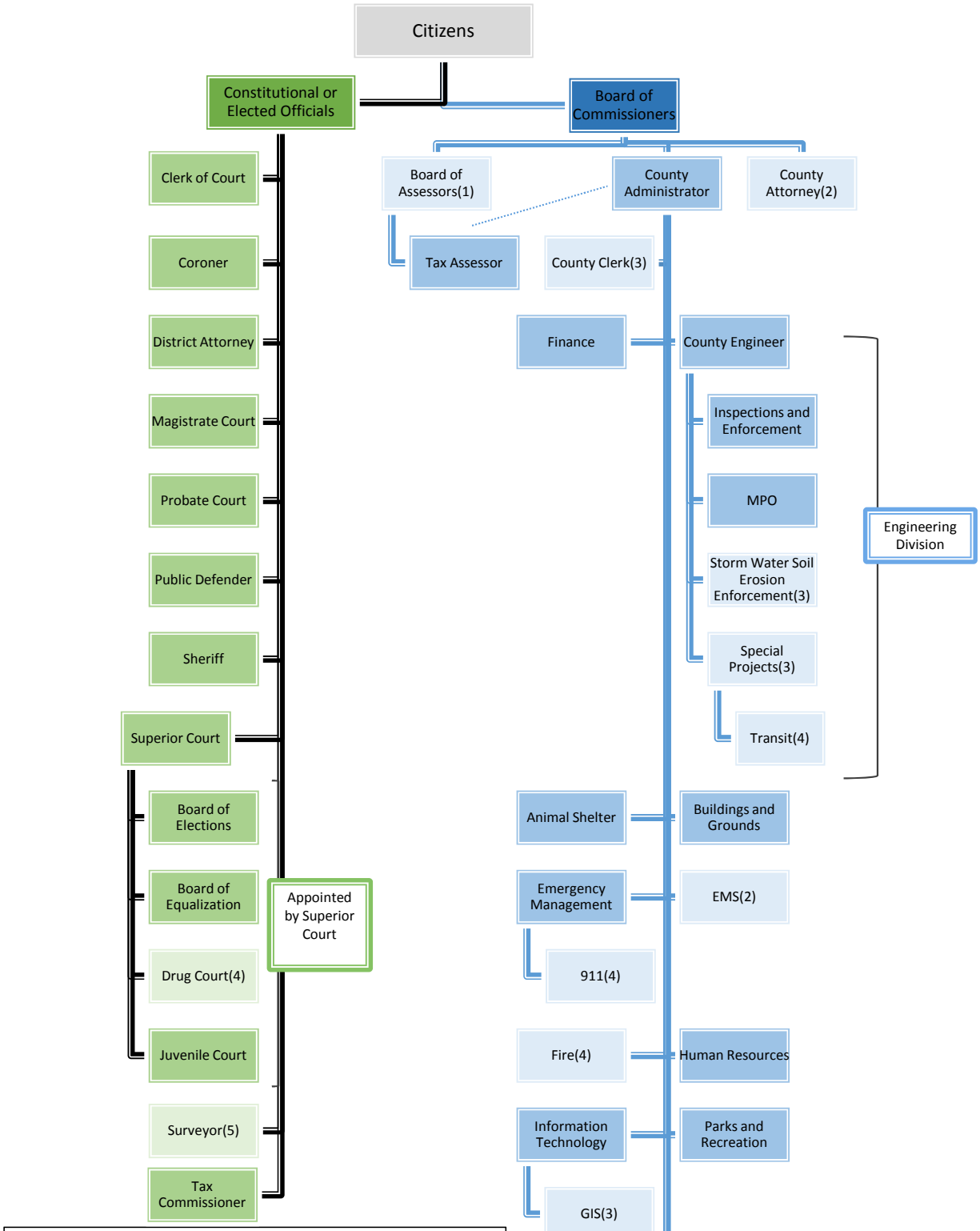
BY: _____
BARRY ROBBINS, MEMBER

BY: _____
ROGER CROSSEN, MEMBER

ATTEST:

_____
MARK GIBSON, COUNTY ADMINISTRATOR
WHITFIELD COUNTY, GEORGIA

WHITFIELD COUNTY GOVERNMENT
ORGANIZATIONAL CHART



(1)Board expenses are accounted for in the Tax Assessor's departmental budget.
(2)Accounted for as a non-departmental expense.
(3)Not a separate department. Expenses are accounted for in main department.
(4)Not accounted for in the General Fund. Transit is an Enterprise Fund. Drug Court, 911 and Fire are accounted for in Special Revenue Funds.
(5)County has no direct expenses related to this Elected Official.

FINANCIAL MANAGEMENT POLICIES

OPERATING BUDGET POLICIES:

1. Whitfield County will strive to finance all current expenditures with current revenues. Even though legally allowable (see item #4), the use of prior year fund balance to finance current year expenditures will be avoided unless a majority of the Board of Commissioners (BOC) approve the unusual use by resolution. The government will strive to avoid budgetary procedures that balance current expenditures through the obligation of future resources. Whitfield County will not use short-term borrowing to meet operating budget requirements.
2. The operating budget will provide for adequate maintenance of capital equipment and facilities as well as planning for their orderly replacement.
3. All Governmental Funds are subject to the annual budget process. Budgets will be prepared for Enterprise Funds to establish fees and charges and to control expenses.
4. The annual operating budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available, including prior year fund balance, must equal total estimated expenditures for each fund.
5. All budgets will be adopted on the basis of accounting used for financial reporting purposes with Generally Accepted Accounting Principles (GAAP). There are no differences between the basis of accounting and budgeting. Moreover, items such as depreciation and compensated absences are recorded only at the entity wide level and Whitfield County prepares its budgets at the fund level. For governmental funds, revenues are credited when they become measurable and available and expenditures are charged against the budget when they become measurable, when a liability has been incurred, and the liability will be liquidated with current resources. For enterprise funds, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.
6. Appropriations not spent during the fiscal year will lapse at year end. Therefore, they are not recorded as a reservation of the fund balance. Outstanding commitments are re-budgeted each year. They will be charged against the new year's budget when a liability has been incurred.
7. The budget shall be adopted at the legal level of budgetary control which is the fund/department level (i.e., expenditures may not exceed the total for any department within a fund). Transfers of appropriations within a Department, other than personnel lines, shall require only a request by the Department Head or Constitutional Officer. Any transfer of funds that changes the total amount budgeted for a department or that increase the amount budgeted for salaries and benefits for a department shall require

the approval of the BOC in accordance with the enabling legislation. Department heads and management personnel are directed to operate within budget limitations to prevent "emergency" situations.

8. Whitfield County will strive to include an amount in the General Fund budget approved by the Commission (i.e., a line item for contingencies) for unforeseen emergency operating expenditures. The amount of the contingency will be no more than 5% of the operating budget.

9. Whitfield County will maintain a budgetary control system to ensure that purchases are not authorized if there are not sufficient funds in the budget to pay for them. The county will prepare timely financial reports comparing actual revenues and expenditures with budgeted amounts so that the BOC, County Administrator, department heads and other interested parties may monitor the adherence to the budget.

10. The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever possible.

11. Whitfield County shall comply with all state laws applicable to budget hearings, public notices, public inspection, and budget adoption.

12. It is expected that the revenues for Enterprise fund budgets shall be sufficient to pay the expenses of those funds. Excess revenues of Enterprise funds shall not be transferred to other funds unless authorized in the Annual Budget.

FUND RESERVE POLICIES:

1. Purpose

   The purpose of this policy is to establish and provide for the sound financial management of Whitfield County's various designated reserves and to establish procedures for implementing the county's provisions regarding undesignated fund balance.

2. Undesignated Fund Balance

   a. Definition. Whitfield County's undesignated fund balance as reported annually in the Financial Report represents potentially supplemental financial resources to the county which are available for subsequent expenditures. These are funds which have generally accrued through receipt of revenues in excess of those anticipated within a fiscal year as well as annual operating appropriations which have not been expended.

   b. Purpose. The undesignated fund balance serves a number of stabilizing purposes. It represents a savings account or "rainy day fund" which is available for unforeseen emergencies, provides a cash flow cushion to offset the need for borrowing in anticipation of tax receipts, and provides evidence to Whitfield County's bond holders and bond rating agencies of financial stability and credit worthiness.

c. Policy. It is the policy of Whitfield County to maintain an undesignated fund balance of approximately 25% of operating expenditures (90 days).

d. Deficits in Other Funds. Before applying the provisions of this policy, the Finance Director along with the County Administrator shall make a recommendation to the Board of Commissioners (BOC) to transfer funds from the General Fund to eliminate deficits in other funds of the primary government. The first step will be for the Finance Director to transfer funds to eliminate any amounts due to the General Fund from those other funds that cannot be repaid since there was a deficit in the funds. Then such additional funds necessary to eliminate the deficits shall be transferred to those funds. These transfers will serve to reduce the General Fund undesignated fund balance used in the computation in 2.F. below.

e. Computation of Fund Balance. On an annual basis upon receipt of the audit for the prior fiscal year, the Finance Director shall calculate the percentage of General Fund expenditures represented by the undesignated fund balance. This shall be calculated as follows: General Fund Expenditures plus Other Financing Uses shall be taken from The Statement of Revenues, Expenditures, and Changes in Fund Balance, Governmental Funds. Other financing uses shall be computed on a gross basis except that transfers to the Capital Projects Fund during the year shall be excluded from the amount of other financing uses. The unreserved/undesignated fund balance from Balance Sheet, Governmental Funds shall be divided by the total General Fund expenditures/uses.

f. Transfer or Appropriation of Undesignated Fund Balance. The BOC may, by resolution, transfer amounts from Whitfield County's undesignated fund balance to any designated reserve. Funds may also be authorized for expenditure from undesignated fund balance through BOC appropriation.

g. Priority Uses for Fund Balance Surplus. Any surplus fund balance may be used for the purposes set forth below:

    i. To increase designated reserves set aside to offset established or anticipated liabilities of the General Fund where existing reserves, if any, are insufficient.

    ii. To increase the designated reserve for improvements established below.

    iii. To increase other established capital reserves where such reserves may be insufficient to meet their purposes, as set forth below.

    iv. To increase Whitfield County's appropriated contingency account to address unanticipated current year needs.

h. Other Comments. In general, undesignated fund balance should not be used to fund any portion of the on-going and routine year to year

operating expenditures of the county. It should be used primarily to insure adequate designated reserves, to respond to unforeseen emergencies, and to provide overall financial stability.

3. Designated Fund Balance Reserves

   a. There are hereby established the following designated reserves:

      i. Capital Projects Reserve

      ii. Debt Service Reserves

      iii. Special Program Reserve

4. Capital Projects Reserve

   a. Purpose. The Capital Projects Reserve is established to provide potential sources of funding for the following purposes:

      i. The purchase of capital assets.

      ii. Major maintenance of county assets such as building/maintenance and repairs.

      iii. Funding projects designed to reduce future year expenditures by enhancing operating efficiency or reducing costs.

      iv. Providing a potential source of funding for capital projects which otherwise might require the issuance of debt.

   b. Funding. The Capital Projects Reserve may be funded by direct annual appropriation in Whitfield County's operating budget, transfers from undesignated fund balance or other designated reserves, appropriation of unanticipated revenues received during any fiscal year, or transfers of unused or unneeded existing appropriations within Whitfield County's operating budget.

   c. Authority to Use and Withdraw. The BOC must authorize the expenditure of these funds either as an element of the annual General Fund operating budget or through a separate appropriation resolution. Funds may be transferred from this reserve to other designated reserves or released to undesignated fund balance by BOC resolution. Funds may be transferred to a Capital Project Fund. Funds can then be expended from the Capital Projects Fund for items that have been included in a capital budget approved by BOC resolution.

   d. Amounts of Limits. No limitations are placed on the amount which may be carried in this reserve.

5. Debt Service Reserve

   a. Purpose. The Debt Service Reserve is established to assist the County in continuing its normal operations without increasing the tax rate or by reducing tax rate increases. As such, this source may be used to fund any appropriate County expenditure.

   b. Funding. The Debt Service Reserve may be funded by direct annual

appropriation and through transfers from undesignated fund balance or other reserves.

c. Authority to Use. The BOC must authorize the use of this reserve through an appropriation resolution.

d. Amounts and Limits. No limitations are placed on the amounts which may be placed in this reserve.

6. Special Projects Reserve

a. Purpose. The Special Projects Reserve is established to assist the County in continuing its normal operations without increasing the tax rate or by reducing tax rate increases. As such, this source may be used to fund any appropriate County expenditure.

b. Funding. The Special Projects Reserve is funded by specific revenue sources that are legally restricted as to use by Federal or State Governments or special purposes established by the Board of Commissioners.

c. Authority to Use. Each project has its own authority for use and can use it for the designated/legal purposes up to the full reserve balance.

d. Amounts and Limits. No limitations are placed on the amounts which may be placed in this reserve.

7. Other Provisions

a. Creation of New Reserves. The BOC may, at their discretion, create such other reserve funds as shall be deemed advisable. Such reserves shall be created by BOC resolution which shall include a statement as to the intent and purpose of the fund, the funding mechanism, and the authority to use and withdraw from the fund.

b. Elimination of Reserves. The BOC may, by resolution, eliminate any existing reserve. At the time such reserve is eliminated, the BOC shall either transfer any remaining balance to another designated reserve or undesignated fund balance or appropriate the remaining balance within the reserve to be used for the purpose for which the reserve was established, or for any other purposes designated by the BOCs.

c. Administrative Responsibilities. The Finance Director shall be responsible for monitoring Whitfield County's various reserves and for insuring adherence to this policy. The County Administrator is authorized to make recommendations to the BOC on the use of reserve funds both as an element of the annual operating budget submission and from time to time throughout the year as needs may arise.

REVENUE ADMINISTRATION POLICIES:

1. Whitfield County will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. The revenue mix should combine elastic and in-elastic revenue sources to minimize the effect of an economic downturn.
2. Whitfield County will estimate its revenues by an objective analytical process that strives to avoid estimates that are not achievable.
3. Whitfield County will follow a policy of paying for services with user charges when possible to reduce the reliance on taxes and other general revenue sources.
4. Whitfield County will aggressively seek public and private grants, contracts, and other outside sources of funding projects when appropriate.
5. Whitfield County will establish the levels of all user charges based on an analysis of the cost of providing the services. User charges will be re-evaluated annually.
6. Whitfield County will set fee charges for each Enterprise Fund at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets and requirements for future capital costs.

ACCOUNTING, AUDITING, & FINANCIAL REPORTING:

1. An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with GA Code 36-81-7.
2. Whitfield County Government will prepare a Comprehensive Annual Financial Report in accordance with Generally Accepted Accounting Principles (GAAP).
3. Whitfield County will strive to prepare the Comprehensive Annual Financial Report to meet the standards of the GFOA Certificate of Achievement in Financial Reporting Program.
4. Whitfield County will establish and maintain a high degree of accounting practice. Accounting systems will conform to Generally Accepted Accounting Principles (GAAP).
5. Whitfield County will maintain accurate records of all assets to insure a high degree of stewardship of public property.
6. Whitfield County will develop an ongoing system of financial reporting to meet the needs of the governing authority, the manager, department heads, and the general public. The reporting systems will promote budgetary control and comparative analysis.

7. Whitfield County shall review billings related to the various properties in the name of Whitfield County Industrial Development Authority on behalf of private entities to be sure that all entities are paying the correct amount of property tax.

   When industrial revenues bonds have been issued on behalf of a private entity and their property has been placed in the name of the Whitfield County Industrial Development Authority, this review shall include determining whether a tax abatement agreement has been entered into or not. If not, then the review shall determine that the private entity has been billed for the full amount of the property taxes for the year.

   Where tax abatement agreements have been entered into with those companies, this review shall include ensuring that the terms of the abatement have been followed correctly in determining the property values to be taxed for the year.

   It will also include ensuring that when such abatement agreements or industrial revenue bonds expire, the properties in question are transferred back into the name of the private entity and have been included in the digest valuation for the appropriate year property taxes so that the proper billing will be made.

DEBT POLICIES:

1. Whitfield County will confine long-term borrowing to capital improvements and moral obligations.
2. Whitfield County will not use short-term debt for operating purposes.
3. Whitfield County will follow a policy of full disclosure on every financial report and bond prospectus.
4. General obligation debt will not be used for enterprise activities.
5. Enterprise Fund debt will be used only when revenues are sufficient to satisfy operating expenses and debt service requirements.
6. Whitfield County will limit the use of lease purchase and other short-term debt when possible.

INVESTMENT POLICIES:

1. Whitfield County will maintain a program of investing all government funds under the direction of the Manager or designee.
2. The investment program shall be operated based on the following principles in the order listed:
   a. Legality – all investments comply with state and local laws.
   b. Safety – principal is protected from loss with secure investment practices and collateralization.

c. Liquidity – investments are readily convertible to cash when needed without losses; and

d. Yield of Return on Investment – earnings are maximized without diminishing the other principles.

3. The investment program shall comply with all Georgia laws and federal/state regulations for investing public funds and safekeeping/security requirements.

4. The investment program should use a competitive selection process for investments in excess of 30 days. Investments should only be placed with qualified financial institutions.

5. The investment program should provide for a system of internal control over investments and timely financial reporting over investing activities.

6. All investments shall be made with consideration for environmental and human rights impact.

DEFINED BENEFIT PENSION PLAN FUNDING POLICIES:

1. Purpose

   The purpose of this policy is to outline the principles that will guide the Board of Commissioners (BOC) who sponsor the Whitfield County Defined Benefit Plan and the Plan Actuary in making funding decisions about the Plan in order to accumulate funds needed to fulfill the Plan's obligations to the participants and beneficiaries.

2. Policy

   The overall funding target for the Plan is to have a funding ratio of at least 100% on a solvency basis. Until this funding target is reached, any funding excess should normally remain in the plan to protect against potential adverse deviations. This funding target should be reviewed as the plan matures to ensure that it remains appropriate.

3. Contributions

   The annual contribution will be the greater of the level contribution required to fund all current and future benefits promised to current plan participants or the contribution amount determined by the Plan Actuary based on the Statement of Funding Policy adopted by the Trustees for the Association County Commissioners of Georgia. Accumulated funding credits shall only be used if necessary towards the annual required contribution if the plan's funding ratio exceeds 100%.

4. Benefit Improvements

   The BOC will only consider granting benefit improvements if the funding ratio exceeds 80%.

5. Compliance

The BOC will comply with all applicable laws and regulatory requirements. An actuarial valuation for funding purposes must be filed with the State Auditor at least biennially. The minimum contribution that must made to the Plan will be based on the annual actuarial valuation report prepared by the Plan Actuary which is in conformance with federal and state regulatory requirements. The BOC will comply with all of the requirements of the recent Statement of Funding Policy adopted by the Trustees for the Association County Commissioners of Georgia.

PURCHASING POLICIES:

1. It is the intent of the governing authority of Whitfield County, Georgia to assure that, in filling the needs of the County for goods and/or services necessary for governmental functions, the financial interest of the County are protected.
2. The Purchasing Policy, adopted by the Board of Commissioners (BOC), shall apply to all County Departments which for the purposes of this policy shall mean any County government department funded, in whole or in part, by the Whitfield County Board of Commissioners.
3. The County Administrator shall maintain a County Finance Department, which shall be headed by the County Finance Director, who shall be responsible for the review of requisitions presented by each County Department for the purpose of assuring that the highest quality products and services are provided to the County at the lowest reasonable cost.
4. The Finance Department shall have the authority to require a performance bond from a third-party provider before entering into a contract.
5. The Finance Director shall have the authority to prohibit third-party vendors from offering goods and/or services for a period not less than two (2) years if said vendor is determined, in the sole discretion of the Finance Department, to have acted in bad faith in soliciting the business of the County, or breaches any agreement for contract with the County, or establishes a pattern of unethical business practices with the County.
6. All qualified third-party bidders for goods or services required for the County shall be given equal opportunities and identical terms for purposes of determining and submitting a quote to the County.
7. The Finance Department shall not knowingly issue a purchase order when there is a conflict of interest.
8. Neither the Finance Department, nor any other Department of the County, nor any person employed by the County shall receive any benefit or profit from any contract or purchase made by the County.
9. Other than advertising novelties, acceptance of gifts at any time shall be

prohibited. No County employee shall become obligated to any vendor and shall not conclude any County transaction from which he/she may personally benefit directly or indirectly.

10. The Finance Department shall strive to maintain strong professional and cooperative relationships with vendors and also with those who have a desire to meet the quality, service, and price needs of the County.

BUDGETING AND ACCOUNTING CONTROLS:

As the chief financial officer for Whitfield County, the Finance Director is responsible for establishing and maintaining internal controls to ensure that the assets of the county are protected from loss, theft, misuse, and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and that the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state financial assistance, the government is also responsible for ensuring that adequate internal controls are in place to assure compliance with applicable laws and regulations related to those programs. Thus internal controls are subject to periodic evaluation by management.

In addition, the county maintains budgetary controls to ensure compliance with the annual appropriated budget approved by the Whitfield County Board of Commissioners (BOC). Budgetary control is essential to ensure high-quality financial management, and that the county has established a tradition of balanced budgets and good budgetary control. Annual appropriated budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, debt service fund, and all special revenue funds. Annual operating budgets are not legally required for enterprise funds, but are prepared for use in planning, control, and evaluation purposes. Budgets are prepared for all fund types. For each fund, financing sources are identified for all expenditures/ expenses. The level of budgetary control (the level at which expenditures cannot legally exceed the approved budget) is established at the department level. Transfers of appropriations within a Department, other than personnel lines, shall require only a request by the Department Head or Constitutional Officer. Any transfer of funds that changes the total amount budgeted for a department or that increases the amount budgeted for salaries and benefits for a department shall require the approval of the BOC in accordance with the enabling legislation. Appropriated amounts lapse at year end and are generally re-appropriated as part of the following year's budget.

FUND DESCRIPTIONS

Governmental accounting systems are organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts in which to record cash and other financial resources, along with all related liabilities and residual equities or balances. Each fund is segregated for the purpose of carrying on specific activities or attaining certain objectives as designated by Whitfield County. There are three broad categories of funds and eleven fund types as promulgated by the Governmental Accounting Standards Board. A description of each fund category and type is presented for your understanding.

Governmental Funds

Governmental funds account for activities with governmental operations. The modified accrual basis of accounting is used to measure the financial resources and uses of County funds.

General Fund – This fund accounts for all of the financial resources related to the general governmental services of the County, except those required to be accounted for in another fund.

Special Revenue Funds – These funds account for the proceeds from specific revenue sources that are legally restricted to be expended for specified purposes. These funds are usually comprised of federal, state and local governments.

Capital Projects Funds – These funds account for financial resources to be used for the acquisition or construction of major capital facilities other than those facilities financed by proprietary funds and trust funds.

Debt Service Funds – These funds account for the accumulation of resources for, and the retirement of, general long-term principal and interest.

Permanent Funds – These funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. Whitfield County does not currently report any fund of this type.

Proprietary Funds

Proprietary funds are used to account for government activities that are similar to business operations in the private sector. The accrual basis of accounting is used for proprietary funds, and the reporting focus is on determining net income, financial position, and changes in financial position.

Enterprise Funds – These funds account for operations that are financed and operated in a manner similar to a private business. The intent of the governing body is that the costs of providing the goods and services to the general public be financed or recovered primarily through user charges. A periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Funds – These funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis.

Fiduciary Funds

Fiduciary funds account for assets held by the County as a trustee or agent on behalf of another party.

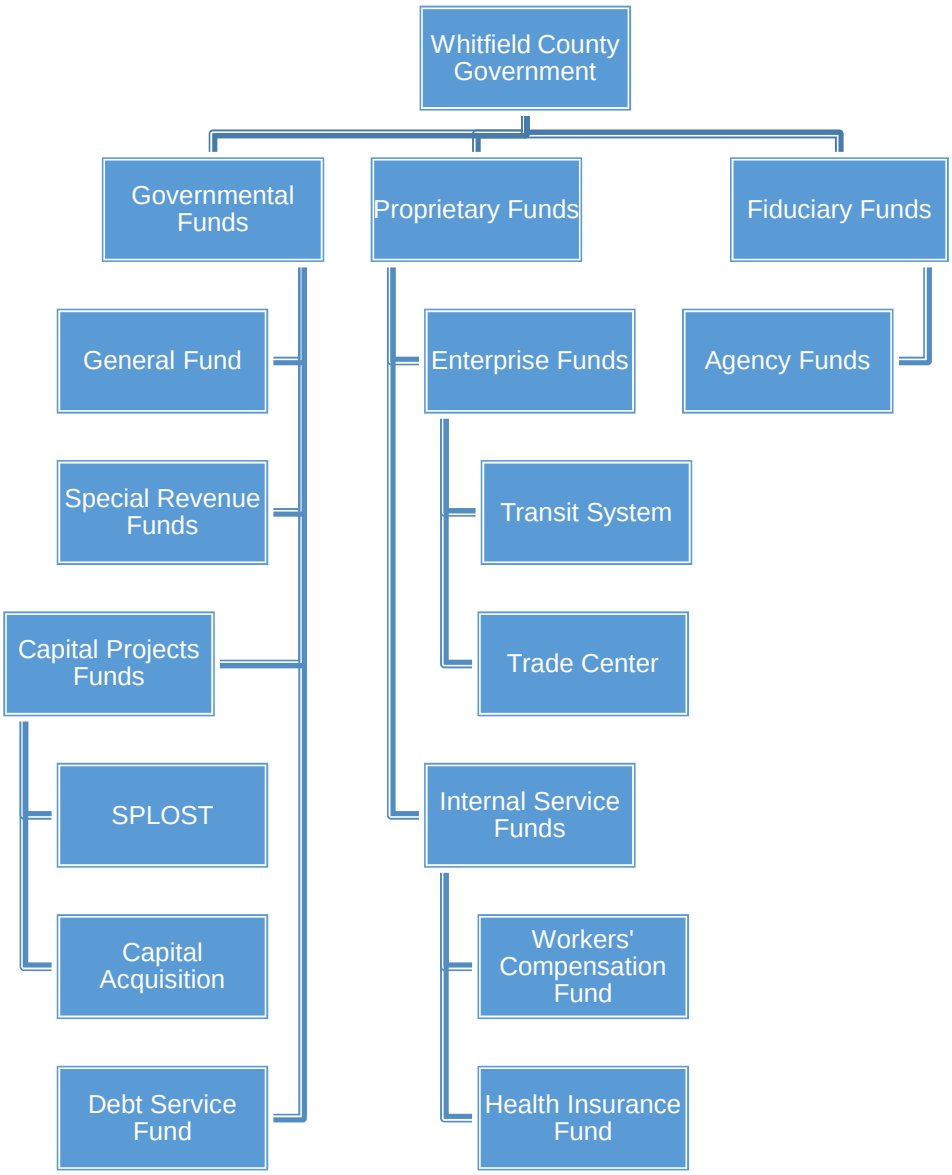
Agency Funds – These funds account for assets held by the County as a trustee or agent for individuals, private organizations, and other governmental units. Agency funds are custodial in nature and do not involve measurement of results of operations.

Pension (and other employee benefit) Trust Funds - These funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, other postemployment benefit plans, or other employee benefit plans. Whitfield County does not currently report any fund of this type.

Investment Trust Funds – GAAP requires that a government report any external investment pool that it sponsors as an investment trust fund. Whitfield County does not currently report any fund of this type.

Private-Purpose Trust Funds – These funds account for any trust arrangement not properly reported in a pension trust fund or an investment trust fund under which principal and income benefit individuals, private organizations, or other governments. Whitfield County does not currently report any fund of this type.

FUND STRUCTURE



FUND STRUCTURE / BASIS OF ACCOUNTING

Fund Category	Fund Type	Name	Description	Basis of Budgeting	Budget
Governmental	General	General Fund	Accounts for all of the financial resources related to the general operations of County government except those rquired to be accounted for in another fund.	Modified accrual	Yes
Governmental	Special Revenue	Law Library	Accounts for the funds collected from fines and forfeitures to be used to maintain the Law Library as provided in Title 36, Chapter 15 of the Official Code of Georgia Annotated.	Modified accrual	Yes
Governmental	Special Revenue	JDA Project Fund	Accounts for revenue to be used for economic development in Carbondale Business Park.	Modified accrual	Yes
Governmental	Special Revenue	D.A.'s Asset Forfeiture	Accounts for the District Attorney's portion of funds and property seized through court ordered forfeitures for the purpose of enhancing law enforcement.	Modified accrual	Yes
Governmental	Special Revenue	Sheriff's Asset Forfeiture	Accounts for seized property through court ordered forfeitures for the purpose of enhancing law enforcement.	Modified accrual	Yes
Governmental	Special Revenue	911 Emergency System	Accounts for the monthly "911" charge to help fund the cost of providing the service as provided in Title 46, Chapter 5 of the Official Code of Georgia Annotated.	Modified accrual	Yes
Governmental	Special Revenue	Neighborhood Stabiliztion Block Grant (NSBG)	Accounts for revenues associated with the purchase and redevelopment of foreclosed upon homes and residential properties, and can be used to purchase and rehabilitate homes and residential properties that have been abandoned or foreclosed upon in order to sell, rent or redevelop.	Modified accrual	Yes
Governmental	Special Revenue	Hazard Mitigation Grant	Accounts for grant funds provided by the Federal Emergency Management Agency for the purchase of weather radios to be distributed to citizens throughout the County.	Modified accrual	Yes
Governmental	Special Revenue	Conasauga A.D.R. Program	Accounts for funds used to resolve cases before they reach the main court system by arbitration or mediation.	Modified accrual	Yes
Governmental	Special Revenue	Divorce Seminar	Accounts for funds associated with the mandated courses for anyone seeking divorce that have children.	Modified accrual	Yes
Governmental	Special Revenue	Juvenile Service	Accounts for funds associated with juvenile court ordered supervision fees.	Modified accrual	Yes
Governmental	Special Revenue	Local Victim Assistance Program	Accounts for funds associated with a program to assist victims of crimes or abuse.	Modified accrual	Yes
Governmental	Special Revenue	Drug Abuse Treatment & Education	Accounts for funds associated with the drug abuse treatment and education programs relating to controlled substances and marijuana.	Modified accrual	Yes
Governmental	Special Revenue	Byrne/JAG Grant	Accounts for grant funds used for equipment purchases by various court & public safety departments.	Modified accrual	Yes
Governmental	Special Revenue	CHIP Grant	Accounts for grant funds used by the Dalton Whitfield Community Development Corporation for the purpose of rebuilding homes of low income residents living in substandard and condemned housing.	Modified accrual	Yes
Governmental	Special Revenue	Homleland Security Grant	Accounts for grant funds provided by the Dept of Homeland Security to help build and enhance capabilities to prevent, protect against, respond to, and recover from terrorist attacks, major disasters and other emergencies in accordance with the goals and objectives of the State Strategic Plan.	Modified accrual	Yes

FUND STRUCTURE / BASIS OF ACCOUNTING

Fund Category	Fund Type	Name	Description	Basis of Budgeting	Budget
Governmental	Special Revenue	Georgia Civil War Heritage	Accounts for revenue from other governments associated with the State of Georgia Civil War Heritage Trails project.	Modified accrual	Yes
Governmental	Special Revenue	Special Fire District	Accounts for the special tax district to include all areas of Whitfield County outside the municipal limits of the City of Dalton created for the purpose of providing adequate and equitable funding for the Whitfield County Fire Department.	Modified accrual	Yes
Governmental	Special Revenue	Jointly Funded District	Accounts for the special tax district created to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding of certain jointly funded services between Whitfield County and the City of Dalton. Such jointly funded services include Whitfield County's contribution toward the Dalton-Whitfield County Joint Development Authority (JDA), the Dalton Regional Library, and the Dalton-Whitfield Senior Center.	Modified accrual	Yes
Governmental	Special Revenue	Solid Waste District	Accounts for the special tax district to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding of solid waste services within such areas.	Modified accrual	Yes
Governmental	Special Revenue	Hotel/Motel Tax	Accounts for hotel/motel room tax collections to be used for tourism development.	Modified accrual	Yes
Governmental	Capital Projects	SPLOST	Accounts for the acquisition and construction of major capital assets. Revenues are derived primarily from the special purpose local option sales taxes and earnings on investments.	Modified accrual	Yes
Governmental	Capital Projects	Capital Acquisition	Accounts for the acquisition of capital expenditures. Revenues are derived from the financing resources transferred from the general fund and loans issued.	Modified accrual	Yes
Governmental	Debt Service		Accounts for the accumulation of resources for, and the retirement of, general long-term principal and interest.	Modified accrual	Yes
Proprietary	Enterprise	Transit System	Accounts for revenues, expenses, and operating and capital contracts awarded under Section 18 of the Federal Transit Act of 1964 associated with providing public transportation services to County residents.	Accrual	Yes (1)
Proprietary	Enterprise	NW GA Trade & Convention Center	The County shares with the City of Dalton in maintaining a regional trade and convention center.	Accrual	No (1)
Proprietary	Internal Service	Workers' Compensation	Accounts for the County's workers' compensation expenses. The County's workers' compensation costs are paid on a fully funded basis. In other words, the County pays for all actual claims and expenses of the program.	Accrual	No (1)
Proprietary	Internal Service	Health Insurance	Accounts for the County's health insurance expenses. The County's health insurance costs are paid on a fully funded basis. In other words, the County pays for all actual claims and expenses of the program.	Accrual	No (1)
Fiduciary	Agency		Accounts for assets held by the county on behalf of another party.	Accrual	No (1)

(1) Under State regulations, Enterprise, Internal Service, and Fiduciary Funds do not require budgets. Thus the County has not appropriated a budget for the Trade Center, the Workers' Compensation and Health Insurance Funds, or Agency Funds. However, the County has voluntarily elected to budget for the Transit System.

DEPARTMENTAL/FUND RELATIONSHIPS

The General Fund operations are accounted for through functional units which are further divided into departments. The General Fund budget is built around this framework. Listed below are the 7 main functional units and their corresponding departments. Debt Service and Other Financing uses are not included here.

General Government

Board of Commissioners Administration
Board of Elections
Board of Equalization
Buildings & Grounds
Finance
Human Resources
Information Technology
Public Media Relations (Communications)
Tax Assessor
Tax Commissioner
Non-Departmental
- o Audit
- o General Administration Dues
- o Law
- o Risk Management

Judicial

Superior Court Administration
Superior Court Judges
Clerk of Superior Court
District Attorney
Juvenile Court
Magistrate Court
Probate Court
Public Defender

Public Safety

Animal Shelter
Coroner
Emergency Management
Sheriff's Dept-Uniform Patrol
Sheriff's Dept-Detention Center
Non-Departmental
- o Emergency Medical Service

Public Works

Public Works

Health & Welfare

Non-Departmental
- o Dept of Family & Children Services (DFACS)
- o Family Support Council
- o GA Dept of Veterans' Services
- o Greenhouse Advocacy
- o Health Dept
- o Indigent Funeral Expenses

Culture & Recreation

Parks & Recreation

Housing & Development

County Extension Service
County Engineer
Inspections & Enforcement
Metropolitan Planning Organization
Non-Departmental
- o Community Development Corp
- o Convention & Visitors Bureau
- o Planning (NWGRC)
- o Timber Protection
- o Trade Center
- o Tunnel Hill Heritage



The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Whitfield County for its annual budget for the fiscal year beginning January 1, 2015.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

BUDGET PROCESS

Whitfield County adopts an annual appropriated budget pursuant to the Georgia Code O.C.G.A. § 36-81-3.

Budgets for governmental funds are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both measurable and available as net current assets. Expenditures are recognized when the related liability is incurred. Budgets for the proprietary funds are prepared on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenditures are recognized when incurred.

Planning Process:

The County's fiscal year begins January 1 and closes on December 31. The budgetary process begins in July with budget planning meetings. The Finance Director, Assistant Finance Director, Budget Analyst and County Administrator (Budget Team) develop a working list of revenue and expenditure assumptions based on short-term economic and demographic factors. They also review other planning processes for any budget considerations. In August, the Team communicates with the departments to explain expectations for the upcoming budget year and distributes budget documents. Information requested from the departments includes:

- explanations of any requests in excess of the prior year's approved budget
- explanation of actuals that have a large variance from approved budget
- personnel requests for the upcoming budget year
- capital requests
- performance measurements

Review Process:

Budget documents are completed and submitted by the departments to the Finance Director by the end of August. This is the Level 1 budget. The Budget Team reviews the Level 1 requests and develops questions and comments. Meetings are scheduled with each department head and the Budget Team during September to discuss the requests. After the meetings, during September and October, the Team once again thoroughly reviews the requests and makes changes as necessary. This becomes the Level 2 budget.

Public Input and Budget Workshops:

The Level 2 budget, which is considered the Budget Team's recommended budget, is forwarded to the Board of Commissioners for review in November. At the same time it is made available to the public on the County website and an advertisement informing the public of this availability is placed in the local paper. Meetings and budget workshops are held during November to promote citizen participation as the Commissioners review revenue projections and discuss departmental budgets and any necessary budget actions. In December, the required public hearing is advertised and scheduled. The hearing is designed to allow public input on the budget before its final adoption. After the public hearing, all comments are considered and any necessary revisions to the budget are made.

Budget Adoption:
In December, the budget resolution is drafted and presented to the Board of Commissioners for adoption and the required notice is advertised. Once the budget is adopted, a copy is placed on file in the Finance Office and on the County's website as required by state law. The budget is adopted at the legal level of budgetary control which is the fund/department level.

Budget Control:
The annual budget serves as the foundation for Whitfield County's financial planning and control and requires monitoring throughout the fiscal year. Cost centers are required to keep close track of revenues and spending patterns as the current year progresses. The annual appropriated budget of each fund is integrated into the accounting system to ensure budgetary compliance. The use of encumbrance accounting also has been established as a control mechanism to prevent over expenditures.

Budget Transfers:
To provide department heads the flexibility to manage their budgets, line-item transfers are allowed with the exception of salaries and benefits with approval from the Department Head, Finance Director, and/or the Assistant Finance Director. Transfers of appropriations from salaries and benefits, or between cost centers, require the special approval of the governing board as a budget amendment.

Amending the Budget:
The Board of Commissioners has the authority to amend its budget for any appropriation increase or decrease in any fund for any unforeseen changes to the budget.

FISCAL YEAR 2016 BUDGET SCHEDULE

Budget Planning Meetings	July
Distribution of Budget Forms	August
2015 Millage Rate Resolution	August 10th
Department Review Sessions with Budget Team	September
Staff Review of FY16 Budget Items: • Revenues • Expenditures • Personnel Requests • Capital Plans • Special Programs • Other	September/October
Budget Workshop and Budget Work Session • Overview of Revenues & Expenditures • Review & Discuss Capital Plan, Personnel Actions & Additional Topics	November 16th & 23rd
Budget Hearings	December 7th & 14th
Budget Resolution Considered	December 14th
Budget Adopted	December 28th

FISCAL YEAR 2016 BUDGET ASSUMPTIONS

Revenue Assumptions:

- Sales tax collections will be an estimated 1% lower than prior year due to the increase in the exemption on sales tax on energy for manufacturers reaching a 100% rate in 2016 as part of the implementation of HB386.
- New industry will begin. Home construction will continue to see slow growth and net tax digest totals will slightly increase by 1%.
- A flat millage rate for FY16 will be assumed; however, economic factors may dictate a higher rate.
- A flat Special Tax District millage rate for FY16 for the Fire District, Solid Waste, and Jointly Funded Services funds will be assumed; however, economic factors may dictate a higher rate.
- General Fund reserves will be used to cover the gap between revenues and expenditures.

Expenditure Assumptions – Salaries and Benefits:

- No COLA will be budgeted.
- No County contributions to the defined benefit plan will be budgeted.
- Overall County health insurance costs will increase by 3.3%. For budgeting purposes, a flat rate of 24.9% will be applied to full-time salary costs to allocate health insurance expense to departments.
- As required by the IRS, certain contractors will be treated as employees beginning in 2016 which will move expenditures from the purchased/contracted services category to the salaries category. Consequently, FICA and workers' compensation costs will increase.

Expenditure Assumptions – Operational:

- No inflationary factors will be considered.
- Gasoline costs will be assumed to be lower than prior year budgeted levels.
- Departmental operating budgets will be held to prior year levels except where sufficient justification is provided.
- Due to the new SPLOST, which includes a total of $6,500,000 for paving projects, paving will be removed from the General Fund budget.

Service Level Assumptions:

- Population estimate will be 103,542 which is close to the 2010 census 102,599.
- Based on demographic considerations, demands for all types of public safety, courts, and general services will continue at FY16 levels.

Capital Expenditure Assumptions:

- The General Fund Capital Budget will be presented as a separate fund.
- The recommended source for the Capital Budget will be a transfer from the General Fund.
- Work on the Transportation SPLOST projects will continue. FY10 was the last year of revenue collections but FY16 projects will use remaining funds.
- The 2015 SPLOST referendum passed and those capital projects will be included in separate funds.
- The threshold for capital spending and presentation in the Capital Project funds budget will remain at $10,000.

SUMMARY OF FY2016 CAPITAL PROJECTS

(does not include SPLOST capital projects)

Project Description	General Gov't	Judicial	Public Safety	Public Works	Housing & Dev	Debt Service
Infrastructure-Industrial Development					6,000,000	
Bldgs & Grounds-rec bldg complex HVAC	20,000					
Blds & Grounds-courthouse remodeling	25,000					
IT-desktop and laptop systems	18,000					
IT-GIS plotter	24,000					
IT-video consolidation	31,400					
Finance-software remaining balance	8,500					
Tax Assessor-mobile appraiser application	31,330					
Magistrate Court-1 SUV		35,000				
Courthouse security:						
*Courthouse security gate			41,200			
*Vehicle denial barriers in parking lot			72,000			
*Cameras in Superior Court hallways			26,000			
Detention-ironwork maintenance			66,600			
Detention-transport van equipment			6,700			
Sheriff's Office-security upgrades			67,000			
EMS-satellite system upgrade for Mobile Command Vehicle			90,000			
Fire-command vehicle			49,500			
Fire-station roof replacements			85,000			
E911-CADD system			99,500			
Public works-lease #4: CAT 420 backhoes						39,312
Public Works-lease #5: Tractor & mowers						58,597
Public Works-roller				115,000		
Public Works-single axle dump truck				90,000		
Public Works-maintenance shed				30,000		
Public Works-S. Dug Gap Road				185,000		
Recreation-Lease #2: tractors						2,699
Co Engineer-1/2 ton ext cab 4X4 truck					27,500	
Total	**$ 158,230**	**$ 35,000**	**$ 603,500**	**$ 420,000**	**$ 6,027,500**	**$ 100,608**

Funding Sources:	
Capital Projects Fund Balance	$ 6,000,000
Transfer from General Fund	$ 1,020,838
Other Funds-Fund 247 Grant	$ 90,000
Other Funds-Fire District Revenue	$ 134,500
Other Funds-E911 Fund Balance	$ 99,500
Total	**$ 7,344,838**

OTHER PLANNING PROCESSES

As part of the budget process, financial needs identified by various studies and plans are reviewed for inclusion in the budget. The County has a number of ongoing plans, many of which are required by law. In addition, the County may undertake a specific study to help with a certain area or process. A list of the relevant studies is detailed below. Included are: a brief description of the purpose or requirement that led to the study; the period the plan is intended to cover; some key milestones and needs identified by the study; consideration of the study in the current budget.

General Government Studies

Whitfield County Comprehensive Plan

This plan was updated in 2008. It updates the former *Whitfield County Comprehensive Plan 2000-2020* adopted in 2002 by the Whitfield County Board of Commissioners and the mayors and city councils of Dalton, Tunnel Hill and Varnell. Like the 2002 plan, this 2008 update will serve as the official comprehensive plan for unincorporated Whitfield County and the municipalities of Dalton, Tunnel Hill and Varnell.

Comprehensive planning is an important management tool for promoting a strong, healthy, community. A Comprehensive Plan provides a vision, clearly stated and shared by all, that describes the future of the community. It protects private property rights and also encourages and supports economic development. The plan can be used to promote orderly and rational development so that Whitfield County and the cities of Dalton, Tunnel Hill and Varnell can remain physically attractive and economically viable while preserving important natural and historic resources.

The comprehensive plan provides the tool to become more certain about where development will occur, what it will be like, when it will happen, and how the costs of development will be met. It provides a tool for the community to achieve the development patterns it desires, such as: traditional neighborhoods, infill development, creating a sense of place, providing transportation alternatives, permitting mixed uses, protecting natural resources and accommodating economic growth.

Planning also helps the County and its municipalities invest their money wisely in infrastructure such as roads, water and sewer, schools, parks and green space, and other facilities to maintain and improve the quality of life for the residents of Whitfield County.

The *Community Agenda* represents the community's vision, goals, policies, key issues and opportunities that the community intends to address, and an

action plan highlighting the necessary tools for implementing the comprehensive plan. In addition, it outlines desired development patterns and supporting land uses with a future development map for unincorporated Whitfield County and the cities of Dalton, Tunnel Hill and Varnell.

The *Community Agenda* serves the purpose of meeting the intent of the Georgia Department of Community Affairs' (DCA) "Standards and Procedures for Local Comprehensive Planning," as established on May 1, 2005. Preparation in accordance with these standards is an essential requirement in maintaining status as a Qualified Local Government. State law required Whitfield County and its municipalities to update their respective comprehensive plans by October 31, 2008. For planning purposes, DCA classifies Whitfield County as an "Advanced" planning level jurisdiction.

Key milestones and results are listed below. These milestones were taken from the Short-Term Work Program (STWP) Report of Accomplishment for the 2008-2012 STWP. Many of the action items were postponed or eliminated due to the economic conditions. A new STWP was finalized in 2013 and will be updated again in 2018.

- Implemented strategies outlined by branding campaign prepared by the Dalton-Whitfield Joint Development Authority.
- Coordinated with the Dalton-Whitfield MPO on the *Long Range Transportation Plan 2040* Update.
- Combined Board of Zoning Appeals, Planning Commission, & Inspections & Code enforcement with the City of Dalton to provide for elimination of duplicated services and provide for the service delivery strategy agreement.
- Prepared a landscape ordinance that promotes the use of Landscaping with native vegetation or non-invasive species that requires limited (or none at all) irrigation. Not adopted at this time.
- Prepared a tree protection and hillside ordinance for adoption. Not adopted at this time.

In preparing the FY 2016 budget, no specific needs of the Comprehensive Plan were addressed within the General Fund although ongoing operations always take this plan into consideration.

Whitfield County Parks and Recreation Master Plan

This is a ten year study covering 2008-2018. This was a specific needs study with the purpose being:

1. Establish goals and objectives to assist Whitfield County in its future development and enhancement of the recreation facilities and programs.

2. Complete a needs analysis: (a) the need for improvements to existing parks, and (b) prepare a capital improvements schedule.
3. Complete an inventory and analysis of existing facilities and programs.

Recommendations were made for the following:

- Land Acquisition
- Improvements to Existing Parks
- New Parks and Facilities
- Trails
- Capital Improvements and Implementation Plan

As the budget is prepared each year, this plan is considered when developing possible capital projects and planning program enhancements. The 2015 SPLOST contains several recreation projects from the Master Plan recommendations. A few were completed in 2015 and more are scheduled for 2016. For FY 2016, with these SPLOST dollars, the County will be able to provide some relief to the General Fund while still making progress on the realization of the community's vision for the Park System.

Whitfield County Administration Buildings Feasibility Study

This study was undertaken in December of 2008 as an internal study to determine the best strategy for the County to provide administrative office space for County Staff and the formal meeting space for County Commissioners. The majority of the administrative offices currently being used are in two structures that were originally designed and built as downtown Dalton churches. Administration Building #1 was constructed in 1972 and has 19,000 square feet. Administration Building #2 was built around 1920 and has 25,000 square feet. In addition, the County could combine several other small administration offices into a one-stop shop. Accordingly, all of the buildings in the study are 40+ years old.

The study identified some major costs to renovate these two primary administration buildings including some urgent repairs totaling $8 to $10 million. The study also identified other factors:

- Future space – The future space needs are estimated at 51,000 SF while current total space is only 44,000 SF.
- Energy efficiency – The current buildings were not built for energy efficiency; a properly designed building could save over 20% per year in energy costs.
- Image – The current buildings make it difficult for the citizens to find the services they need and do not present a good image.

The study estimated the costs of a new building constructed at the site of Administration #2, including demolition costs, to be around $13 Million. The analysis determined that this was the optimal solution:

- It would provide for the space requirements of a growing County.
- It would be energy efficient and provide ongoing energy cost savings.
- It would provide a one-stop shop with a better image.
- It could be tied into the parking garage and provide ideal central access directly across from the Courthouse.
- All this could be accomplished for little more than the costs of upgrading the current administrative buildings.

This study took place just before the start of the Great Recession. With the current economic conditions, this study and its recommendations have been put on indefinite hold. The most urgent repairs are built into the capital budget on a year by year basis. For FY 2016, no specific administrative building capital projects were considered.

Whitfield County Rural Public Transit Plan

This study was undertaken in June of 2009 at the request, and funded by, the Georgia Department of Transportation to assist the County in assessing its public transit needs and to develop a plan of action to address those needs. The County operates a rural transit service funded by the Title 49 US Code Section 5311 program and administered by the Georgia Department of Transportation (GDOT).

Though the study evaluated and found that the County's program was meeting the established performance criteria, it did propose the following:

Short Range (1-2 Years):

- Implement an effective and continuous marketing campaign to improve awareness of the transit program.
- Expand the fleet size.
- Extend the hours of operation to offer greater flexibility.
- Evaluate fare adjustment to meet increasing costs such as fuel.

Mid-Range (2-5 years):

- Create a more permanent presence at Dalton State College.
- Evaluate the results of the marketing and promotion campaign.

Long Term (Over 5 years):

- Consider further additions to the vehicle fleet.
- Work with GDOT to evaluate programs such as park & ride along I-75.

- Budget for new technologies to make the system management more efficient.
- Continue to monitor the systems effectiveness and performance.
- Replace vehicles and other capital equipment as needed.

The Whitfield Transit Service has already implemented all the short range goals and some of the mid-range and long term goals.

In preparing the FY 2016 budget, no specific needs of the Transit Plan were addressed.

Metropolitan Planning Studies:

Greater Dalton/Whitfield Metropolitan Planning Organization (GDMPO)

GDMPO 2040 Long Range Transportation Plan

The purpose of the *2040 Long Range Transportation Plan* (LRTP**)** for the Greater Dalton Urban Area - consisting of Dalton, Tunnel Hill, Varnell and Cohutta - outlines the transportation goals, objectives, policies and improvements needed to maintain a safe and efficient multi-modal transportation system for the movement of people and goods throughout the area in a manner that will enhance the economic, social and environmental qualities of the community. The LRTP is updated every five years, but may be amended for additional projects or requirements during the five year duration of the plan. The overall goal of the 2040 LRTP is to develop a guide for orderly development of a safe and efficient transportation system for the movement of people and goods, which supports land use and economic goals of the area while promoting quality of life.

Whitfield County meets the following objectives through the LRTP:

- Identify and develop a long range, multi-modal transportation needs assessment.
- Identify specific transportation projects to improve the capacity and safety of our transportation system.

This study is long range and is more integrated with the County budget as items move into short range plans such as the TIP.

GDMPO FY 2015-FY 2018 Transportation Improvement Program

The purpose of the *FY 2015–FY 2018 Transportation Improvement Plan* (TIP) is to provide a four-year program outlining the most immediate implementation priorities for transportation projects from the *Long Range Transportation Plan* (LRTP). The TIP serves as the metropolitan area's

short range plan to allocate transportation funding resources among capital and operating needs of the area. It covers a four year period, is updated or revised each year and reapproved by the GDMPO Committees which are made up of a Technical Coordinating Committee and Policy Committee comprised of appointed and elected officials of participating governments and agencies who oversee and operate major transportation modes with the region. The TIP is also incorporated into the *Statewide Transportation Improvement Plan* (STIP).

Whitfield County met the following objectives with the TIP:

- Identified and prioritized short range transportation projects for greater Dalton - Whitfield County over next four years.
- Organized and conducted required meetings to address necessary improvements.

GDMPO FY 2016 Unified Planning Work Program

The *FY 2016 Unified Planning Work Program* (UPWP) helps ensure planning activities are part of a continuing cooperative and comprehensive transportation process involving federal, state and local agencies affected by transportation planning decisions. It also describes the GDMPO's planning goals and activities, cost estimates per activity, funding sources, and work schedule as well as defines parties responsible for carrying out various planning tasks including the development of Long Range Transportation Plans and Transportation Improvement Plans.

Whitfield County met the following objectives with the UPWP:

- Secured grants for overall Transportation Planning, Transit Planning and Transit Feasibility Study.
- Updated the *Transportation Improvement Plan.*

Whitfield County successfully prepared and built an organized group forum for appointed officials, elected officials and citizens to discuss and adopt transportation policies, plans and actions in the regional development of Greater Dalton and Whitfield County to the benefit of both and to local residents.

At this time, budget funding is adequate to meet the requirements of our transportation planning process based on the estimated funding coming from Federal and State as well as local funds.

PERSONNEL

OVERVIEW

For the FY 2016 budget, Whitfield County will fund 540 full-time employees and 77 part-time employees for a total employment of 617 (does not include 911 or Transit). FY 2015 total employment was 530.5. The increase of 86.5 (34.5 full-time and 52 part-time) can be explained by:

- 54 part-time positions were added as a result of treating contractors as part-time employees as per IRS guidelines.
- 15 full-time positions were added as a result of changing the status of many of the staff of the District Attorney's and Public Defender's Office from State paid/County reimbursed to full-time County employees.
- 15 full-time positions were added in the Fire Department to increase full-time staffing to two person minimum. This will maintain compliance with the NFPA 2 in 2 out rule.
- 5.5 full-time positions were added within the County due to increased workloads.
- A net of 3 part-time positions were eliminated within the County for various reasons.

The next few pages provide detailed personnel and benefit information that informed the budget process:

The Position Summary Schedule and Position Summary Graphs provide a 3-year history of the staff count by functional area. Please note the following:

- Even though Poll Workers are treated by the County as employees as required by the IRS, they are not included in the part-time employment numbers. They only work during an election and would skew the true employment picture.
- Beginning in 2016, Board members of the Board of Equalization will be treated by the County as part-time employees. However, they are paid sporadically based on when Board meetings are held. Therefore, they are not included in the part-time employment numbers as this would skew the true employment picture.
- Only the Judicial Administration staff of the Superior Court are included in the employment numbers. The Judges and their staff are either contract or State positions.
- The staff of the Public Defender's Office and District Attorney's Office who are in State paid positions are not included in the employment numbers.
- The staff of the 911 Emergency System (a Special Revenue Fund) and the Transit System (an Enterprise Fund) are not included in the total employment numbers. These funds derive their income from federal/state grants and/or surcharges and user fees.

The Personnel Actions Matrix provides detail on the exact positions which were added or removed from FY 2015 to FY 2016 along with the associated salary and benefit costs.

The Compensation Assumptions provides an explanation of the County's procedure for compensation increases along with an 8-year history of compensation related changes.

The Benefit Assumptions provides information about the costs and funding for the County health insurance program and defined benefit contribution plan.

PERSONNEL

POSITION SUMMARY SCHEDULE

	Full-Time			Part-Time			Total		
	2014	2015	2016	2014	2015	2016	2014	2015	2016
General Government:									
Board of Commissioners	2.0	2.0	2.0	5.0	5.0	5.0	7.0	7.0	7.0
Board of Elections	4.0	4.0	4.0	3.0	3.0	3.0	7.0	7.0	7.0
Buildings & Grounds	18.0	16.0	16.0	-	-	1.0	18.0	16.0	17.0
Finance	7.0	8.0	8.0	-	-	-	7.0	8.0	8.0
Human Resources	3.0	3.0	3.0	-	-	-	3.0	3.0	3.0
Information Technology	7.0	7.0	7.0	-	-	-	7.0	7.0	7.0
Public Media Relations	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0
Tax Assessor	23.0	23.0	23.0	5.0	5.0	5.0	28.0	28.0	28.0
Tax Commissioner	21.0	22.0	23.0	2.0	1.0	1.0	23.0	23.0	24.0
Total General Government	**85.0**	**85.0**	**86.0**	**16.0**	**15.0**	**16.0**	**101.0**	**100.0**	**102.0**
Judicial:									
Superior Court	6.0	6.0	6.0	-	-	-	6.0	6.0	6.0
Clerk of Court	14.0	14.0	15.0	1.0	1.0	-	15.0	15.0	15.0
District Attorney	1.0	1.0	8.0	-	-	-	1.0	1.0	8.0
Drug Court-(Special Rev Fund)	1.0	1.0	1.0	-	-	-	1.0	1.0	1.0
Juvenile Court	12.0	12.0	12.0	-	-	2.0	12.0	12.0	14.0
Magistrate Court	13.0	13.0	13.0	-	-	-	13.0	13.0	13.0
Probate Court	8.0	8.0	8.0	-	-	1.0	8.0	8.0	9.0
Public Defender	-	-	9.0	-	-	-	-	-	9.0
Total Judicial	**55.0**	**55.0**	**72.0**	**1.0**	**1.0**	**3.0**	**56.0**	**56.0**	**75.0**
Public Safety:									
Animal Shelter	2.0	3.0	3.0	1.0	1.0	1.0	3.0	4.0	4.0
Coroner	1.0	1.0	1.0	-	-	3.0	1.0	1.0	4.0
Emergency Management	2.0	2.0	2.0	-	-	-	2.0	2.0	2.0
Sheriff - Patrol	94.0	96.0	96.0	-	-	4.0	94.0	96.0	100.0
Sheriff - Detention	103.0	106.0	108.0	-	-	-	103.0	106.0	108.0
Fire-(Special Tax District)	68.0	68.0	83.0	-	-	45.0	68.0	68.0	128.0
Total Public Safety	**270.0**	**276.0**	**293.0**	**1.0**	**1.0**	**53.0**	**271.0**	**277.0**	**346.0**
Public Works:									
Public Works	**70.0**	**66.0**	**66.0**	**-**	**-**	**-**	**70.0**	**66.0**	**66.0**
Culture & Recreation:									
Parks & Recreation	**8.0**	**7.0**	**7.0**	**7.0**	**8.0**	**4.0**	**15.0**	**15.0**	**11.0**
Housing & Development:									
County Extension Service	3.0	3.0	3.0	1.0	1.0	1.0	4.0	4.0	4.0
County Engineer	4.0	6.5	7.0	1.0	-	-	5.0	6.5	7.0
Inspection & Enforcement	5.0	5.0	5.0	-	-	-	5.0	5.0	5.0
Metropolitan Planning Org	1.0	1.0	1.0	-	-	-	1.0	1.0	1.0
Total Housing & Dev	**13.0**	**15.5**	**16.0**	**2.0**	**1.0**	**1.0**	**15.0**	**16.5**	**17.0**
Total County Staff	**501.0**	**504.5**	**540.0**	**27.0**	**26.0**	**77.0**	**528.0**	**530.5**	**617.0**
# of Staff per 1,000 Citizens	**4.9**	**4.9**	**5.3**	**0.3**	**0.3**	**0.8**	**5.2**	**5.2**	**6.0**

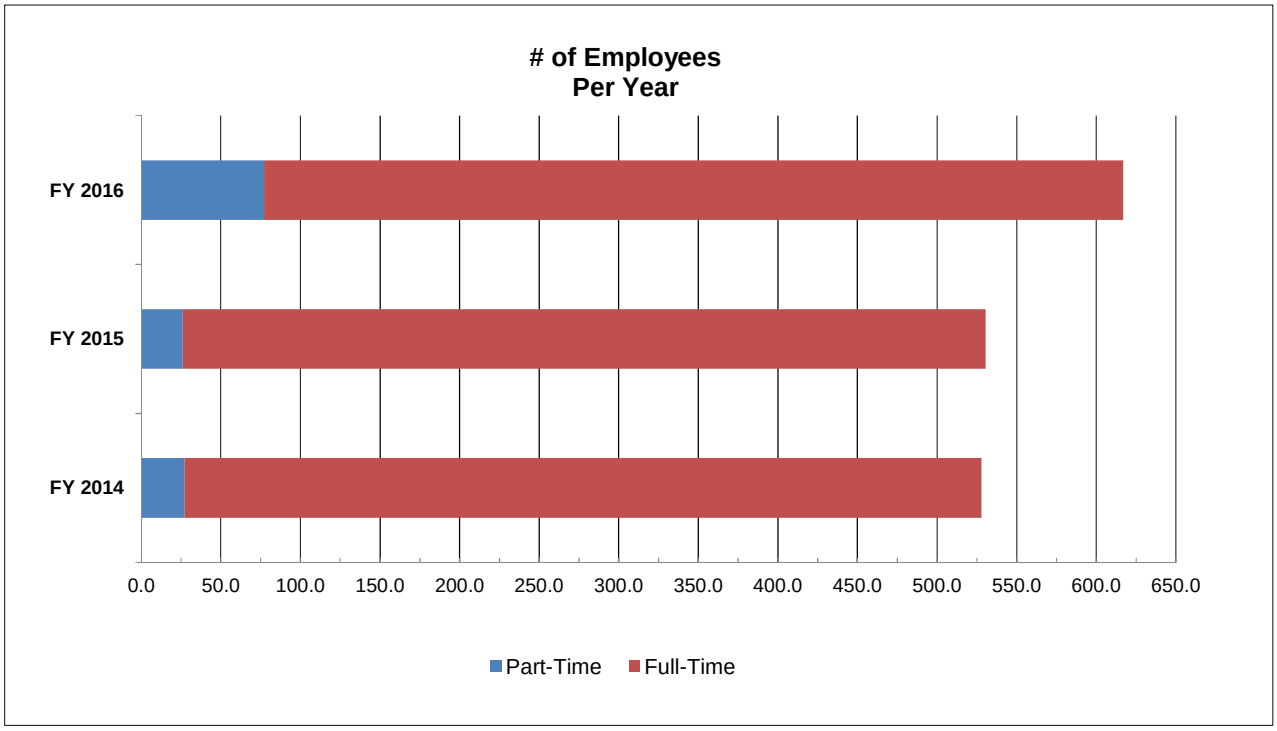
County Population per 2010 Census = 102,599

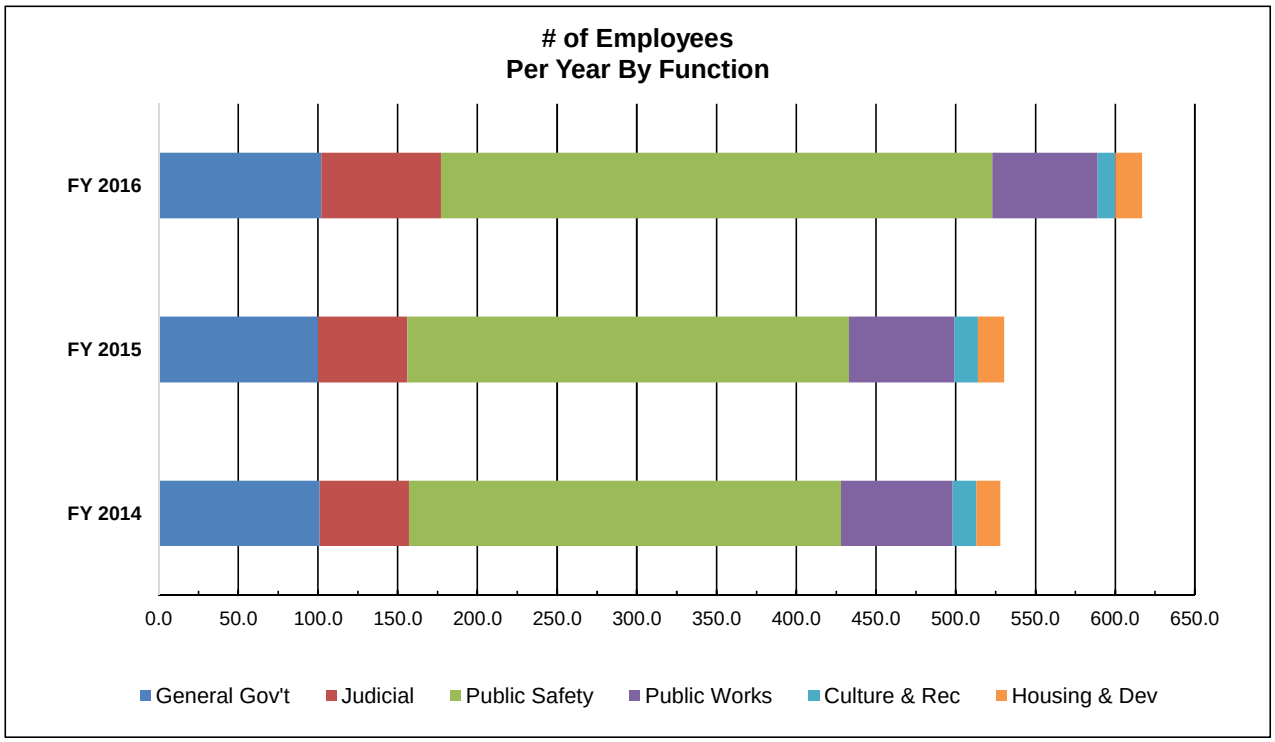
Signifies staff changes for 2016. These changes are explained in the Personnel Actions Matrix on the following page.

Drug Court and Fire are not accounted for in the General Fund.

PERSONNEL

POSITION SUMMARY GRAPHS





PERSONNEL

PERSONNEL ACTIONS MATRIX

Additions

Department	Position	Status	# of Positions	Notes	Proposed Salary	Total salary + benefits	
Buildings & Grounds	Custodian	PT	1	New position to replace a contract with a cleaning company	$15,532	$16,930	
Tax Commissioner	Customer Service Representative	FT	1	Turn a PT position into FT	$29,497	$32,152	
Tax Commissioner	Delinquent Tax Collector	PT	1	New position	$21,186	$23,093	
Clerk of Court	Admin Tech	FT	1	Turn a PT position into FT	$31,965	$42,833	
District Attorney	Various staff	FT	6	Convert State paid/County reimbursed employees to County paid	$289,258	$387,606	(1)
District Attorney	Secretary	FT	1	New position	$30,023	$40,231	
Juvenile Court	Bailiff	PT	1	Treat current contractor as employee as required by IRS	$10,500	$11,445	(2)
Juvenile Court	Panel Coordinator	PT	1	Treat current contractor as employee as required by IRS	$13,000	$14,170	(2)
Probate Court	Admin Tech	PT	1	New position	$15,080	$16,437	
Public Defender	Various staff	FT	9	Convert State paid/County reimbursed employees to County paid	$371,893	$498,337	(1)
Coroner	Deputy Coroner	PT	3	Treat current contractors as employees as required by IRS	$18,000	$19,620	(2)
Sheriff	Bailiff	PT	4	Treat current contractors as employees as required by IRS	$18,000	$19,620	(2)
Sheriff-Corrections	Deputy Sheriff/Admin Support	FT	1	New position	$38,917	$52,149	
Sheriff-Corrections	Detention Officer	FT	1	New position	$28,957	$38,802	
Fire	Fire Engineer	FT	15	New position	$246,924	$330,878	
Fire	On-call Fire Fighter	PT	45	Treat on-call Fire Fighters as employees as required by IRS	$321,409	$350,336	(2)
County Engineer	Admin Assistant	FT	0.5	Position was previously 1/2 time SPLOST and 1/2 time Engineering	$16,604	$22,249	
Total			**92.5**		**$1,516,745**	**$1,916,887**	

Reductions In Force

Department	Position	Status	Status	Notes	Proposed Salary	Total salary + benefits	
Tax Commissioner	Customer Service Representative	PT	1	Eliminate PT position and make it a FT position	$19,665	$21,434	
Clerk of Court	Admin Tech	PT	1	Eliminate PT position and make it a FT position	$15,983	$17,421	
Recreation	Rec Attendant	PT	4	Reclassify PT positions to Seasonal	$0	$0	(3)
Total			**6**		**$35,647**	**$38,855**	

(1) There is actually a cost savings. The County was already reimbursing the State for the salaries plus benefits and the State benefit rate was higher.
(2) The only actual increase to the total budget is in the benefit cost. The County was already paying contract fees equivalent to the proposed salary.
(3) There is no effect on the budget. This is only a change in classification.

PERSONNEL

COMPENSATION ASSUMPTIONS

Cost of Living Increase (COLA)

For 2016, the Cost of Living increase is deferred.

- For planning purposes, a midyear 3% increase is forecasted.
- The market and salary conditions will be evaluated in the spring.
- Funding would come from fund balance.

"Salary Step Increase" Program

For 2015, the "Salary Step Increase" is deferred.

For consideration in future budget years:

- A midyear start for the program is suggested.
- Allows employees to move through the pay scale, instead of always being at the base salary.
- The key to the program is the Performance Evaluation.
- Employee must be given at least a satisfactory evaluation to be eligible.
- Improvements to the Performance Evaluation program are needed:
    - Develop a mechanism for identifying below standard performance.
    - Provide training for evaluators on the proper way to use the Evaluation Program
    - Develop a system of counseling for below par performance
    - Grant the ability to terminate below par performers

History of Wage Increases

- 2009 – No COLA; eliminate PTO buybacks (employees can no longer cash in unused sick/vacation time.
- 2010 – No COLA.
- 2011 – No COLA.
- 2012 – No COLA; give a one-time end of year bonus; eliminate longevity pay.
- 2013 – Mid-year COLA of 3%.
- 2014 – No COLA.
- 2015 – Mid-year COLA of 3% plus pay adjustments for Public Safety and a few other positions in an effort to help the County remain competitive with surrounding area.
- 2016 – No COLA is budgeted.

PERSONNEL

BENEFIT ASSUMPTIONS

Health Insurance Program

The County maintains a self-insured health insurance program. Funds are budgeted to pay claims, claims reserve, excess insurance coverage and administration costs of the program. Health insurance costs increased by 20.78% from FY13 to FY14 due to the impact of changes from the Patient Protection and Affordable Care Act as well as a rise in claims costs. A 14.21% increase over FY14 actuals is expected for FY2015. The County has implemented some plan changes for FY16 in an effort to control costs. For FY16 a slight increase of 3.29% has been budgeted.

Group Health Insurance

	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Proposed
County Cost	**3,996,054**	**3,895,115**	**4,704,493**	**5,373,113**	**5,550,000**

Defined Benefit Pension Plan

The County sponsors the Association of County Commissioners of Georgia Restated Pension Plan for Whitfield County Employees, which is a defined benefit pension plan. The plan provides retirement, disability, and death benefits to plan participants and beneficiaries. All full-time employees are eligible to participate in the Plan after completing three years of service. Benefits vest after five year of service. Participants become eligible to retire at the earlier of: a) age 65 with 5 years of vested service or b) age 60 with 10 years of service. Upon eligibility to retire, participants are entitled to an annual benefit in the amount of 1% of average annual compensation up to $6,600 plus 1.5% of average annual compensation in excess of $6,600 plus $36 for each year of service payable as a life annuity. For participants hired after January 1, 2003 the annual benefit is 1% of average annual compensation multiplied by years of service. Compensation is averaged over a five year period prior to retirement or termination. The plan provides benefits in the event of death or disability.

County employees are not required to contribute to the plan. The County contributes the entire cost of the Plan, using the actuarial basis described in the annual valuation report. Due to budget constraints, and because the County's pension plan was funded at a 121% funded level for the 2011 valuation year, the County made a zero contribution to the Plan for FY11-FY13. In FY14 a 50% contribution was made. For FY15, a budget amendment was passed to make the actuarial recommended contribution to the plan. It is the intention of the Board of Commissioners to keep the plan funded at a 100% funding level but because the funded level of the plan for FY15 is currently at a 106.5% level, the FY16 budget includes a zero contribution to the plan.

BUDGET SUMMARY - FISCAL YEAR 2016

	Governmental Funds						Proprietary Fund	Total All Funds
	General Fund	Capital Projects SPLOST Fund	Capital Projects Acquisition Fund	Debt Service Fund	Fire District Fund	Other Governmental Funds	Enterprise Fund - Transit	
Revenues:								
Taxes	31,080,000	15,741,000			6,040,646	1,244,400		54,106,046
Licenses and Permits	425,500							425,500
Intergovernmental	1,746,600			1,700,000		955,853	397,737	4,800,190
Charges for Services	3,005,510					1,808,505	319,000	5,133,015
Fines and Forfeitures	1,020,000					501,725		1,521,725
Investment Income	3,000							3,000
Contributions & Donations	-							-
Miscellaneous	868,550							868,550
Other Financing Sources	490,200		1,020,838			180,702	119,374	1,811,114
TOTAL REVENUE	38,639,360	15,741,000	1,020,838	1,700,000	6,040,646	4,691,185	836,111	68,669,140
Appropriation from Reserves	2,902,390	8,314,450	25,879,908	129,630	-	725,239	-	37,951,617
TOTAL REVENUE *plus reserves*	41,541,750	24,055,450	26,900,746	1,829,630	6,040,646	5,416,424	836,111	106,620,757
Expenditures:								
General Government	7,756,682		158,230					7,914,912
Judicial	5,795,196		35,000			519,319		6,349,515
Public Safety	14,459,057	300,000	16,132,408		6,040,646	2,866,897		39,799,008
Public Works	6,333,846	15,507,650	422,000			425,000		22,688,496
Health & Welfare	398,000					181,500		579,500
Culture & Recreation	1,010,122		4,025,000			728,390		5,763,512
Housing & Development	1,989,943		6,027,500			635,118	836,111	9,488,672
Debt Service	1,977,990	828,500	100,608	1,829,630				4,736,728
Other Financing Uses	1,320,914	7,419,300				60,200		8,800,414
Contingency	500,000							500,000
TOTAL EXPENDITURES	41,541,750	24,055,450	26,900,746	1,829,630	6,040,646	5,416,424	836,111	106,620,757

SUMMARY OF FINANCIAL SOURCES AND USES

	Governmental Funds								
	General Fund			Capital Projects Fund			Fire District Fund		
	Actual FY2014	Revised Budget FY2015	Budget FY2016	Actual FY2014	Revised Budget FY2015	Budget FY2016	Actual FY2014	Revised Budget FY2015	Budget FY2016
Financial Sources:									
Taxes	29,855,012	31,394,000	31,080,000			15,741,000	5,040,054	5,150,437	6,040,646
Licenses and Permits	424,522	533,000	425,500						
Intergovernmental	1,670,089	742,973	1,746,600				7,060		
Charges for Services	2,704,254	3,416,248	3,005,510	250,000					
Fines and Forfeitures	1,030,879	1,022,000	1,020,000						
Investment Income	4,698	3,000	3,000	96,983					
Contributions & Donations	5,025	-	-						
Miscellaneous	872,355	840,460	868,550	51,100					
Other Financing Sources	1,695,245	232,144	490,200	1,674,890	1,447,168	1,020,838	66,697		
	38,262,079	38,183,825	38,639,360	2,072,973	1,447,168	16,761,838	5,113,811	5,150,437	6,040,646
Appropriation from Reserves	396,086	2,239,154	2,902,390	5,847,624	5,991,573	34,194,358			
TOTAL FINANCIAL SOURCES	38,658,165	40,422,979	41,541,750	7,920,597	7,438,741	50,956,196	5,113,811	5,150,437	6,040,646
Financial Uses:									
General Government	7,325,404	7,256,814	7,756,682	451,353	474,880	158,230			
Judicial	5,450,649	5,591,919	5,795,196		25,000	35,000			
Public Safety	12,871,083	13,698,503	14,459,057	390,291	282,785	16,432,408	4,902,074	5,150,437	6,040,646
Public Works	6,560,251	6,130,504	6,333,846	4,923,197	5,285,441	15,929,650			
Health and Welfare	445,984	436,000	398,000						
Culture and Recreation	867,747	935,032	1,010,122	494,960	300,000	4,025,000			
Housing and Development	1,526,089	1,902,481	1,989,943	1,549,688	947,719	6,027,500			
Debt Service	1,993,013	2,037,364	1,977,990	111,108	122,916	929,108			
Other Financing Uses	1,617,945	1,634,362	1,320,914			7,419,300			
Contingency	-	800,000	500,000						
TOTAL FINANCIAL USES	38,658,165	40,422,979	41,541,750	7,920,597	7,438,741	50,956,196	4,902,074	5,150,437	6,040,646
NET INCREASE/(DECREASE) IN FUND BALANCE / NET ASSETS	(396,086)	(2,239,154)	(2,902,390)	(5,847,624)	(5,991,573)	(34,194,358)	211,737	-	-

SUMMARY OF FINANCIAL SOURCES AND USES (continued)

	Governmental Funds			Proprietary Fund			Total All Funds		
	Other Governmental Funds			Enterprise Fund- Transit					
	Actual FY2014	Revised Budget FY2015	Budget FY2016	Actual FY2014	Revised Budget FY2015	Budget FY2016	Actual FY2014	Revised Budget FY2015	Budget FY2016
Financial Sources:									
Taxes	1,260,062	1,213,344	1,244,400				36,155,128	37,757,781	54,106,046
Licenses and Permits							424,522	533,000	425,500
Intergovernmental	2,250,292	2,670,493	2,655,853	387,200	425,661	397,737	4,314,641	3,839,127	4,800,190
Charges for Services	1,811,448	1,810,005	1,808,505	257,411	236,000	319,000	5,023,113	5,462,253	5,133,015
Fines and Forfeitures	532,118	446,055	501,725				1,562,997	1,468,055	1,521,725
Investment Income							101,681	3,000	3,000
Contributions & Donations							5,025	-	-
Miscellaneous							923,455	840,460	868,550
Other Financing Sources	23,041		180,702	62,257	187,194	119,374	3,522,130	1,866,506	1,811,114
	5,876,961	6,139,897	6,391,185	706,868	848,855	836,111	52,032,692	51,770,182	68,669,140
Appropriation from Reserves	767,585	913,590	854,869				7,011,295	9,144,317	37,951,617
TOTAL FINANCIAL SOURCES	6,644,546	7,053,487	7,246,054	706,868	848,855	836,111	59,043,987	60,914,499	106,620,757
Financial Uses:									
General Government							7,776,757	7,731,694	7,914,912
Judicial	539,199	484,746	519,319				5,989,848	6,101,665	6,349,515
Public Safety	2,531,548	2,590,393	2,866,897				20,694,996	21,722,118	39,799,008
Public Works	389,528	425,000	425,000				11,872,976	11,840,945	22,688,496
Health and Welfare	157,725	158,945	181,500				603,709	594,945	579,500
Culture and Recreation	414,655	743,640	728,390				1,777,362	1,978,672	5,763,512
Housing and Development	422,333	514,000	635,118	706,868	848,855	836,111	4,204,978	4,213,055	9,488,672
Debt Service	2,037,743	1,934,620	1,829,630				4,141,864	4,094,900	4,736,728
Other Financing Uses	151,815	202,144	60,200				1,769,760	1,836,506	8,800,414
Contingency							-	800,000	500,000
							-	-	-
TOTAL FINANCIAL USES	6,644,546	7,053,488	7,246,054	706,868	848,855	836,111	58,832,250	60,914,500	106,620,757
NET INCREASE/(DECREASE) IN FUND BALANCE / NET ASSETS	(767,585)	(913,590)	(854,869)	-	-	-	(6,799,558)	(9,144,317)	(37,951,617)

PROJECTED CHANGES IN FUND BALANCE

General Fund

	Projected 2016
Estimated Beg Fund Balance	13,038,838
Budgeted Net Change in Fund Balance	(2,902,390)
Projected Fund Balance	**10,136,448**

*Fund balance for the General Fund decreases more than 10% due to the use of fund balance to balance the 2016 budget. Revenues continue to fall short of expenditure needs. The need for raising property taxes will be reassessed in the latter part of 2016.

Non-Major Governmental Funds

	Projected 2016
Estimated Beg Fund Balance	1,517,766
Budgeted Net Change in Fund Balance	(854,869)
Projected Fund Balance	**662,897**

*Fund balance for the Non-Major Governmental Funds decreases more than 10% due to:
(1) The use of $458,512 of fund balance in the 911 Fund to balance the 2016 budget. 911 user fees are no longer sufficient to cover expenditures. Fees are controlled by the State. For 2016, a General Fund transfer to this fund has also been budgeted.
(2) The use of $129,630 of fund balance in the Debt Service Fund to make designated debt payments.
(3) The use of $266,727 of fund balance in various other funds to balance the 2016 budget of each.

Capital Projects Fund

	Projected 2016
Estimated Beg Fund Balance	19,500,000
Budgeted Net Change in Fund Balance	(13,749,450)
Projected Fund Balance	**5,750,550**

*Fund balance for the Capital Projects Fund decreases more than 10% due to estimated completion of the TSPLOST projects for the 2016 Budget.
The projected fund balance at 12/31/16 is due to the new 2015 SPLOST.

Summary of General Fund Revenues

Description	Actual FY2012	Actual FY2013	Actual FY2014	Amended Budget FY2015	Est Actuals FY2015	Approved Budget FY2016
Taxes						
Property Taxes	$ 16,295,764	$ 15,523,101	$ 15,938,870	$ 18,800,000	$ 17,920,000	$ 18,100,000
TAVT Tax	-	1,414,025	1,782,414	1,850,000	1,938,000	1,920,000
Local Option Sales Taxes	15,243,659	10,149,095	11,235,131	9,900,000	10,186,000	10,084,000
Real Estate Transfer Taxes	40,593	46,570	58,784	46,000	66,000	50,000
Franchise Taxes	319,268	338,781	368,531	340,000	365,000	350,000
Alcoholic Beverage Taxes	354,505	339,145	339,349	340,000	366,000	350,000
Financial Institution Taxes	123,337	122,729	131,933	118,000	98,000	98,000
Insurance Premium Taxes	2,958,533	-	-	-	-	-
AAVT Tax	-	-	-		128,000	128,000
Total Taxes	**35,335,659**	**27,933,445**	**29,855,012**	**31,394,000**	**31,067,000**	**31,080,000**
License and Permits						
Alcoholic Beverage Licenses	65,050	70,275	64,600	64,500	70,000	64,500
Zoning/Planning	3,020	982	-	-	-	-
Stormwater	875	6,226	6,228	5,000	31,000	32,500
Land Disturbing Permits	1,455	13,955	4,054	2,500	5,000	2,500
Solicitation/Pawn Shop/Recycler Permits	1,455	905	1,270	1,000	1,000	1,000
Building Inspection Fees	231,541	268,077	348,370	285,000	345,000	325,000
Total Licenses and Permits	**303,396**	**360,420**	**424,522**	**358,000**	**452,000**	**425,500**
Intergovernmental Revenues						
Federal-MPO (FTA/FHWA)	88,123	100,949	100,977	204,393	79,000	153,000
Federal-CJCC	-	-	78,213	-	141,000	205,700
Federal-Indirect	64,908	60,049	116,311	31,280	31,000	31,000
Federal Payments in Lieu of Taxes	577,296	457,462	492,973	480,000	447,000	447,000
State-MPO	6,975	1,211	2,534	-	-	-
State-DOT	-	-	804,463	-	798,000	795,000
Dalton Utilities	91	-	7,518	-	-	-
Other	-	25,041	67,100	27,300	27,000	114,900
Total Intergovernmental	**737,393**	**644,713**	**1,670,089**	**742,973**	**1,523,000**	**1,746,600**
Charge for Services						
Clerk of Court	124,267	114,708	108,733	110,000	105,000	105,000
Probate Court	166,232	188,068	191,655	188,000	198,000	193,000
Magistrate Court	294,683	291,562	255,387	261,000	238,500	240,000
Bond Administration	81,440	80,860	75,660	80,000	75,000	75,000
Pretrial Diversion Fees-District Attorney	-	-	24,565	25,000	50,000	55,000
Recording Fees	237,106	260,163	179,887	200,000	211,500	210,000
Printing and Duplicating Services	37,901	38,191	23,812	31,000	31,000	31,000
Motor Vehicle Tag Collection Fees	210,020	206,236	213,716	215,000	215,000	215,000
GIS User Fees	15,416	15,477	14,730	15,000	15,000	15,000
Election Qualifying Fees	29,248	-	720	-	-	30,000
City of Dalton-Stormwater	-	-	-	175,000	175,000	175,000
Commission on Tax Collections	852,647	1,033,851	950,879	940,000	1,052,474	1,061,060
Fingerprinting Fees	4,446	12,074	3,188	5,000	4,500	4,500
Inmate Medical Fees	23,603	29,112	23,237	24,000	27,000	24,000
City of Dalton Fees	50,354	88,859	24,872	19,200	19,200	20,600
City of Dalton-Inmate Housing	-	66,360	94,657	66,000	82,000	80,000
State of GA-Inmate Housing	260,237	76,042	8,550	7,000	19,000	10,000
City of T.H.-Inmate Housing	6,983	7,193	6,038	5,500	2,500	2,500
City of Varnell-Inmate Housing	6,195	7,403	2,887	3,000	4,000	4,000
Town of Cohutta-Inmate Housing	1,470	1,838	1,313	2,700	600	600
Federal - Inmate Housing	70,433	34,574	62,543	50,000	44,000	44,000
Other Fees	59,091	34,203	51,329	36,000	45,000	47,500
Jail Operations (10% Fees)	164,083	151,362	163,892	160,000	160,000	160,000
Public Works-Other	23,768	16,320	69,853	15,000	67,000	15,000
State of Georgia-DOT	313,660	1,476,891	-	798,348	-	-
Animal Control Fees	6,960	2,845	6,193	5,000	5,000	5,000
Court Administrator-Adoption Fees	1,500	750	250	500	250	250
Clerk of Court-Other Fees	24,427	23,782	22,739	23,000	21,200	23,000
Recreation Activity Fees	27,755	38,607	122,969	131,000	144,700	159,500
Total Charge for Services	**3,093,922**	**4,297,328**	**2,704,254**	**3,591,248**	**3,012,424**	**3,005,510**
Fines, Forfeitures and Penalties						

Summary of General Fund Revenues

Description	Actual FY2012	Actual FY2013	Actual FY2014	Amended Budget FY2015	Est Actuals FY2015	Approved Budget FY2016
Clerk of Court	389,810	346,162	323,393	307,000	375,000	350,000
Bond Forfeitures	-	-	-	-	-	-
Magistrate Court	51,411	50,937	60,936	50,000	60,000	55,000
Probate Court	662,972	645,806	627,317	645,000	566,000	595,000
Juvenile Court	11,720	20,412	19,233	20,000	20,000	20,000
Total Fines and Forfeitures	**1,115,913**	**1,063,316**	**1,030,879**	**1,022,000**	**1,021,000**	**1,020,000**
Investment Income						
Interest on Investments	19,467	3,847	4,698	3,000	3,000	3,000
Total Investment Income	**19,467**	**3,847**	**4,698**	**3,000**	**3,000**	**3,000**
Contributions & Donations						
Private contributions	4,041	-	5,025	-	3,500	-
Total Contributions & Donations	**4,041**	**-**	**5,025**	**-**	**3,500**	**-**
Miscellaneous						
Rent-U.S. Government	5,460	5,460	5,460	5,460	5,000	5,000
Rent-Other	-	6,000	6,984	10,000	7,000	7,000
Telephone Commissions	150,654	136,403	141,168	140,000	144,000	142,000
Reimbursement of Damaged Property	2,914	865	40,296	-	-	-
Other Revenue	78,868	82,687	66,219	70,000	80,000	80,000
W.C. Board of Education	154,789	161,415	166,028	160,000	180,000	190,000
Murray County Board of Commission	284,569	232,148	290,371	300,000	299,600	297,150
State of Georgia-Other	198,774	142,893	139,029	130,000	160,000	133,400
Federal Funds-Other	32,076	25,957	16,800	25,000	13,000	14,000
Total Miscellaneous	**908,105**	**793,828**	**872,355**	**840,460**	**888,600**	**868,550**
Other Financing Sources						
Transfer In-Victims of Crime Act Asst	48,596	85,861	-	141,944	-	-
Transfer In-5% Victim Asst Program	76,356	58,531	62,078	60,200	60,000	60,200
Transfer in Workers Compensation Fund	-	-	1,400,000	-	-	-
Transfer in-Fund 351	-	-	98,711	-	-	-
Sale of Assets	80,935	504,921	134,456	30,000	75,000	430,000
Total Other Financing Sources	**205,887**	**649,313**	**1,695,245**	**232,144**	**135,000**	**490,200**
TOTAL REVENUE *less other financing sources*	41,517,897	35,096,898	36,566,834	37,951,681	37,970,524	38,149,160
TOTAL REVENUE & OTHER FINANCING SOURCES	**41,723,783**	**35,746,211**	**38,262,079**	**38,183,825**	**38,105,524**	**38,639,360**

Change 2015 to 2016 Revenues **455,535**

Moved to Special Tax District

Revenue	38,183,825	38,105,524	38,639,360
Expenditures	(40,422,979)	(40,339,445)	(41,541,750)
Deficit	(2,239,154)	(2,233,921)	(2,902,390)

Summary of General Fund Expenditures

Description	Actual FY2012	Actual FY2013	Actual FY2014	Amended Budget FY2015	Est Actuals FY2015	Approved Budget FY2016
General Government						
Board of Elections	$ 368,245	$ 252,090	$ 361,542	$ 349,963	$ 351,726	$ 395,751
Board of Commissioners - Admin	352,636	317,869	371,831	353,591	369,449	341,471
Human Resources	262,074	313,625	330,195	354,178	322,135	383,791
Finance Dept	384,328	466,687	551,413	600,054	615,795	667,398
Information Technology	876,658	992,162	994,699	952,622	962,262	1,043,297
Tax Commissioner	1,164,129	1,156,146	1,270,656	1,249,991	1,305,778	1,334,081
Tax Assessor	1,102,860	1,158,126	1,263,073	1,301,096	1,318,027	1,369,473
Board of Equalization	16,988	17,164	9,037	14,250	13,425	15,206
Buildings and Grounds	1,349,416	1,302,997	1,342,142	1,265,142	1,276,248	1,347,402
Public Information	30,417	31,407	32,116	31,626	32,506	32,813
Non-departmental -						
Contingency	-	-	-	770,300	770,300	500,000
Attorney Fees	223,355	192,186	188,852	200,000	215,000	200,000
Risk Management	400,796	435,470	430,898	435,000	450,000	442,000
Audit Fees	115,858	101,850	103,475	103,500	107,700	108,000
General Administration Fees	74,987	75,208	75,475	75,500	75,500	76,000
Total General Government	**6,722,747**	**6,812,987**	**7,325,404**	**8,056,814**	**8,185,852**	**8,256,682**
Judicial						
Superior Court - Judicial Administration	518,161	536,054	541,656	555,208	557,959	552,176
Superior Court - Judge Morris	50,504	50,149	49,437	55,307	51,694	55,307
Superior Court - Judge Boyett	48,560	50,301	54,581	54,757	45,232	54,657
Superior Court - Judge Blevins/Willbanks	49,859	49,920	44,066	54,957	47,267	54,707
Superior Court - Judge Partain	55,001	54,338	52,927	55,807	51,336	55,157
Superior Court - Drug Court	66,506	79,401	68,466	-	-	-
Clerk of Superior Court	770,430	759,817	782,792	791,986	802,701	866,719
District Attorney	909,217	921,781	988,106	1,084,612	1,070,384	1,122,930
Magistrate Court	834,417	875,387	893,543	883,668	870,256	960,034
Probate Court	403,932	419,609	465,667	459,024	454,217	482,563
Juvenile Court	816,179	766,648	826,547	840,930	845,645	913,981
Public Defender	601,812	616,022	682,861	755,662	753,162	676,965
Total Judicial	**5,124,578**	**5,179,428**	**5,450,649**	**5,591,918**	**5,549,853**	**5,795,196**
Public Safety						
Sheriff's Dept - Uniform Patrol	6,066,862	6,114,438	5,766,025	6,125,618	6,285,638	6,556,289
Sheriff's Dept - Detention Center & Court Services	4,885,444	5,007,681	6,381,108	6,798,653	6,883,432	7,070,974
Fire Dept	4,148,515	-	-	-	-	
Coroner	99,033	91,503	90,291	109,941	93,041	142,574
Animal Shelter	148,307	147,943	163,847	185,315	188,070	194,687
Emergency Management Agency	110,320	148,032	169,812	178,976	174,137	194,532
Emergency Medical Services - Ambulance Service	485,000	300,000	300,000	300,000	300,000	300,000
Total Public Safety	**15,943,481**	**11,809,597**	**12,871,083**	**13,698,503**	**13,924,318**	**14,459,057**
Public Works						
Public Works	5,462,044	5,008,697	5,755,788	5,332,156	5,298,344	5,538,810
State of GA-DOT Local Maint. & Improvement Grant	-	1,476,891	804,463	798,348	798,348	795,036
Solid Waste Disposal	384,516	-	-	-	-	
Municipal LOST Agreements-Cohutta/Varnell/TH	178,000	-	-	-	-	-
Total Public Works	**6,024,560**	**6,485,588**	**6,560,251**	**6,130,504**	**6,096,692**	**6,333,846**
Health and Welfare						
Health Dept	250,000	250,000	250,000	250,000	250,000	250,000
Greenhouse Advocacy	-	-	12,000	12,000	12,000	12,000
Family Support Council	8,000	8,000	8,000	8,000	8,000	10,000
Dept of Family and Children Services	80,000	80,000	80,000	80,000	80,000	80,000
Georgia Dept of Veterans Services	984	984	984	1,000	984	1,000
Indigent Funeral Expense	86,690	85,000	95,000	85,000	90,000	45,000
Senior Center	150,000	-	-	-	-	
Total Health and Welfare	**575,674**	**423,984**	**445,984**	**436,000**	**440,984**	**398,000**
Culture and Recreation						
Parks & Recreation Dept	799,862	784,818	867,747	935,032	904,865	1,010,122
Dalton Regional Library	162,000	-	-	-	-	
Total Culture and Recreation	**961,862**	**784,818**	**867,747**	**935,032**	**904,865**	**1,010,122**
Housing and Development						
County Extension Service	109,807	109,704	100,790	111,384	94,162	111,358
Inspections & Enforcement Dept	327,669	320,147	347,136	341,449	337,495	361,108
County Engineer	316,728	313,991	324,049	519,434	498,401	588,029

Summary of General Fund Expenditures

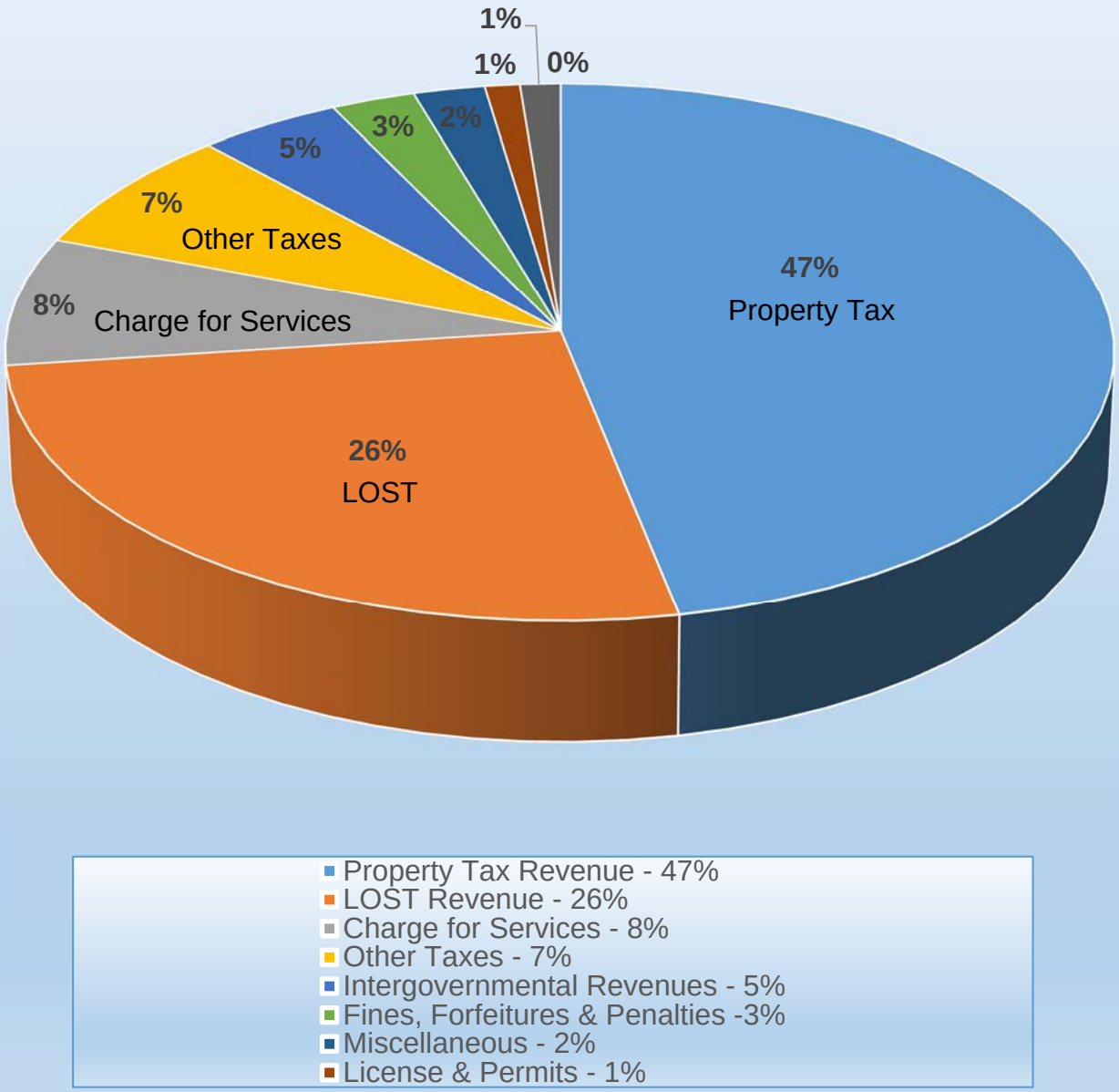
Description	Actual FY2012	Actual FY2013	Actual FY2014	Amended Budget FY2015	Est Actuals FY2015	Approved Budget FY2016
County Planner	32,246	76,000	48,000	48,000	48,000	48,000
Metropolitan Planning Organization (MPO)	110,316	106,720	109,862	252,691	93,599	183,186
Non-departmental -						
Timber Protection	7,725	7,796	7,868	7,868	7,868	7,868
D/W Community Development Corp.	80,000	80,000	80,000	80,000	80,000	90,000
D/W Joint Development Authority (DW JDA)	157,250	-	-	-	-	
Northwest Georgia Trade & Convention Center	290,328	360,745	347,424	359,905	306,405	418,644
Convention & Visitors Bureau (CVB)	150,000	150,000	152,210	173,000	173,000	173,000
Tunnel Hill Heritage	8,750	8,750	8,750	8,750	8,750	8,750
Total Housing and Development	**1,590,819**	**1,533,854**	**1,526,089**	**1,902,481**	**1,647,680**	**1,989,943**
Debt Service	**1,987,033**	**1,995,847**	**1,993,013**	**2,037,364**	**1,978,843**	**1,977,990**
Sub-Total	**38,930,754**	**35,026,103**	**37,040,220**	**38,788,616**	**38,729,087**	**40,220,836**
Other Financing Uses						
Transfer to County Road Projects Fund	-	-	-	-	-	-
Transfer to E-911 Fund	-	-	-	-	-	180,702
Transfer to Rural Transit	128,407	44,616	62,257	187,194	163,191	119,374
Transfer to Trade Center	-	-	-	-	-	-
Transfer to Homeland Security Grant	-	90	-	-	-	-
Transfer to Georgia Civil War Trails	-	-	-	-	-	-
Transfer to CDBG-Sherwood Forest	15,513	-	3,250	-	-	-
Transfer to Capital Projects	1,600,000	822,187	1,552,438	1,447,168	1,447,168	1,020,838
Transfer to ABPP Grant	-	-	-	-	-	-
Transfer to Scenic By-Way Grant	8,550	-	-	-	-	-
Transfer to JAG Grant	-	-	-	-	-	-
Transfer to TE Grant - Tunnel Hill	9,000	-	-	-	-	-
Total other financing uses	**1,761,469**	**866,892**	**1,617,945**	**1,634,362**	**1,610,359**	**1,320,914**
TOTAL EXPENDITURES & OTHER FINANCING USES	**40,692,223**	**35,892,995**	**38,658,165**	**40,422,978**	**40,339,446**	**41,541,750**

Special Tax District (moved to special revenue funds):
Fire
Solid Waste
Jointly Funded Services: Library, JDA, Senior Center

Change 2015 to 2016 Expenditures **1,118,772**

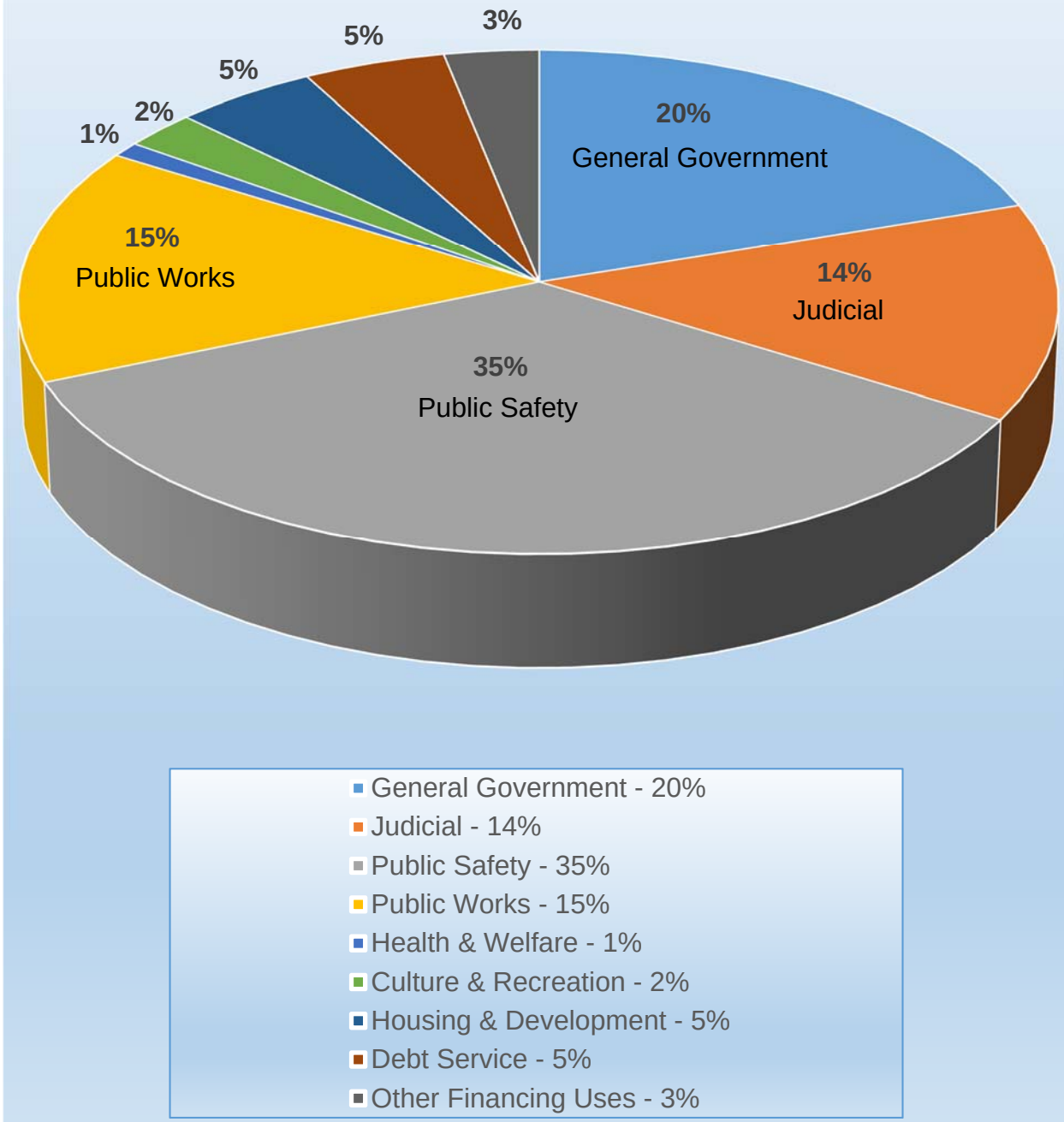
Surplus/(Deficit) **(2,902,390)**

FY16 Budgeted General Fund Revenues by Category



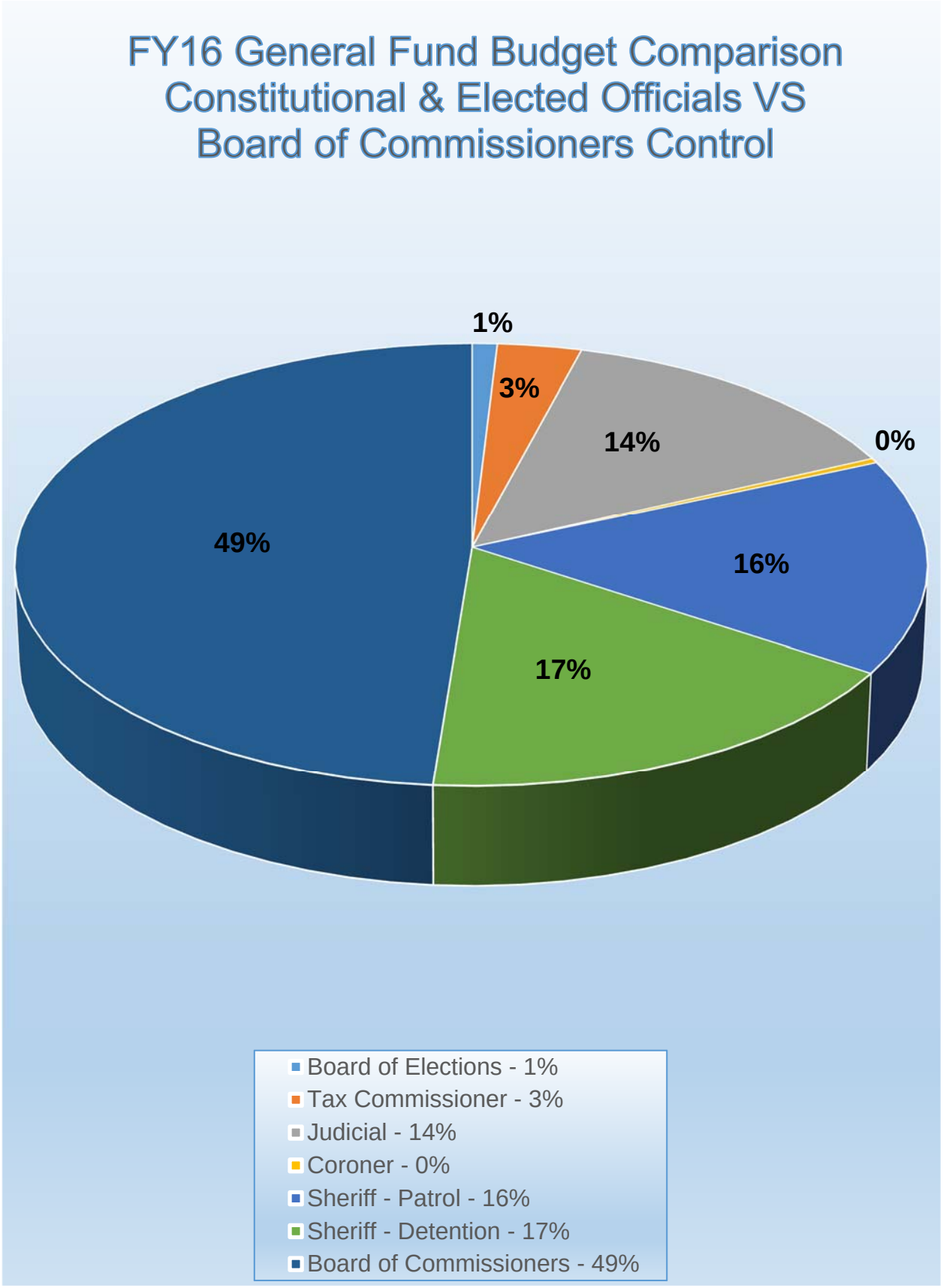
Note
General Fund only. Does not include Special Tax Districts of Fire, Solid Waste, and Jointly Funded.

FY16 Budgeted General Fund Expenditures by Function



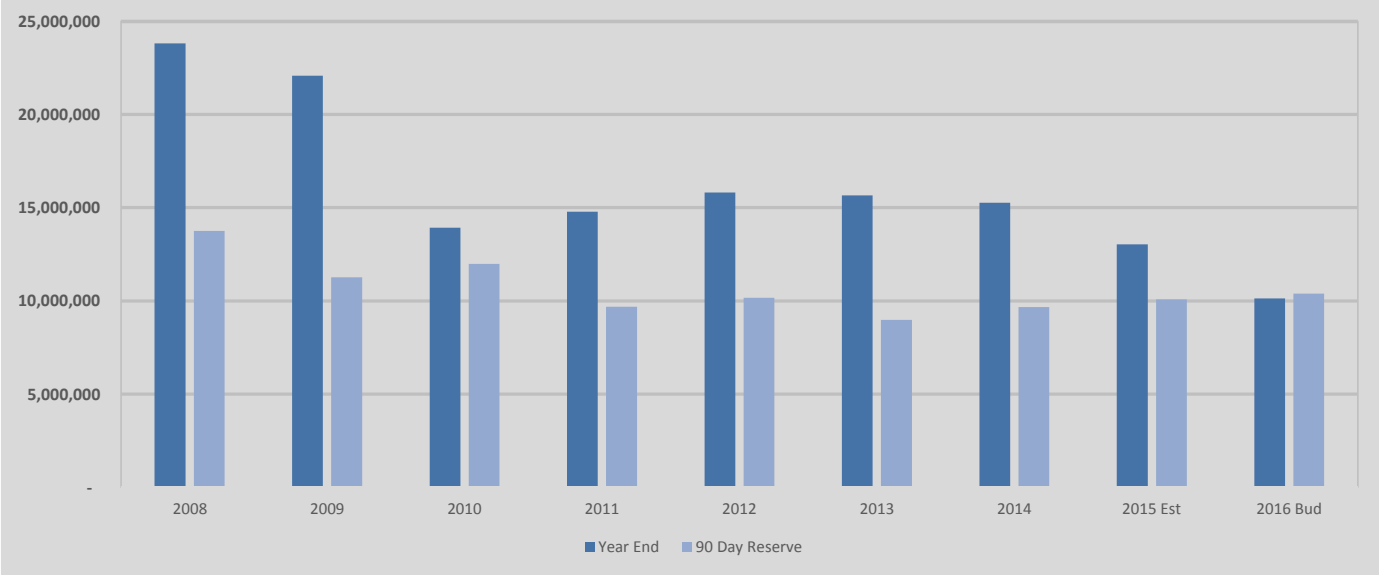
Note
General Fund only. Does not include Special Tax Districts of Fire, Solid Waste, and Jointly Funded.

FY16 General Fund Budget Comparison
Constitutional & Elected Officials VS
Board of Commissioners Control



Note
General Fund only. Does not include Special Tax Districts
of Fire, Solid Waste, and Jointly Funded.

General Fund
Fund Balance History



	2008	2009	2010	2011	2012	2013	2014	2015 Est	2016 Bud
Year End	23,820,930	22,087,135	13,922,310	14,784,068	15,815,629	15,668,845	15,272,760	13,038,838	10,136,448
90 Day Reserve	13,761,665	11,256,246	11,985,153	9,689,012	10,173,056	8,973,249	9,664,541	10,084,862	10,385,438

BOARD OF COMMISSIONERS
General Administration

Mission

The mission of the Whitfield County Board of Commissioners and Staff is to perform our duties in a manner that reflects our dedication and progressive commitment to the citizens in all County matters to better enhance the quality of life for all.

Goals

Our goal is to be fully responsive to the needs of the County in striving to enhance the services currently provided. We will consistently look for ways to add value and continue our commitment in partnership with the various community resource agencies to ensure effective County government and the best service possible.

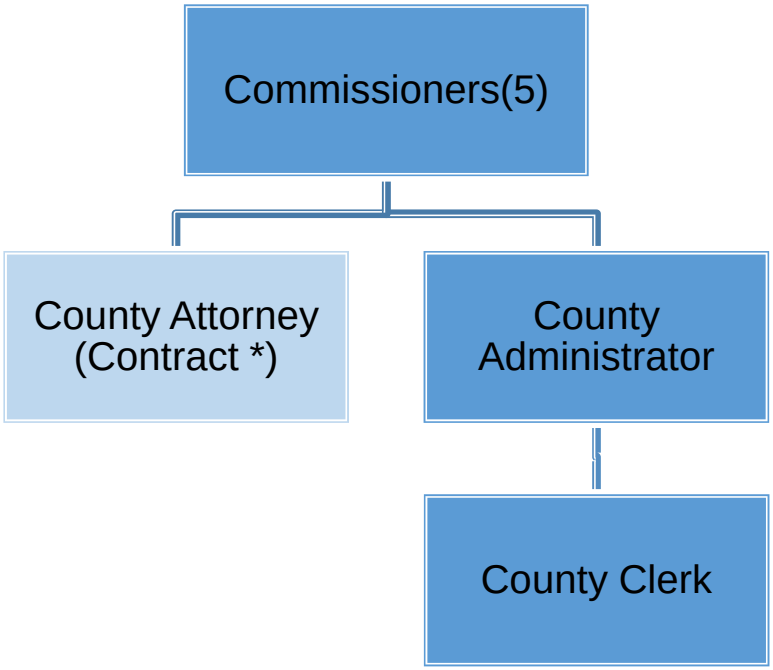
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 254,840	$ 264,023	$ 266,591	$ 270,321
Purchased/Contracted Services	46,474	86,560	67,800	52,650
Supplies	15,555	20,248	18,200	17,500
Capital Outlay	-	-	-	-
Other Costs	1,000	1,000	1,000	1,000
Total	**$ 317,869**	**$ 371,831**	**$ 353,591**	**$ 341,471**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	2.0	2.0	2.0	2.0
Part Time - Elected Officials	5.0	5.0	5.0	5.0
Total	**7.0**	**7.0**	**7.0**	**7.0**

Board of Commissioners
General Administration



* County Attorney's fees are accounted for in a non-departmental expenditure line.

BOARD OF ELECTIONS

Mission

The mission of the Board of Elections is to provide an efficient means for citizens to cast a vote, to ensure an accurate list of voters, and to actively promote voter education, thus instilling confidence that public officials are properly elected.

Goals

- Prepare, conduct and administer all elections in Dalton-Varnell-Cohutta-Tunnel Hill and Whitfield County
- Provide for proper maintenance and security of voting equipment
- Prepare, deliver, and oversee absentee balloting for all elections including adhering to federal and state guidelines for military and overseas voters
- Obtain, maintain and safeguard the registration of all eligible voters for all elections; to do this accurately and legally and with the least amount of inconvenience to voters; and to adequately function as a public relations and information facility at all times
- Establish and maintain precinct lines, controlling any disproportionate inequities in population to include redistricting due to representative district line shifts and the Census
- Continually evaluate and survey polling locations to ensure handicap accessibility and to try to alleviate long lines on election day by ensuring that sites are properly suited and staffed

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Voters Registered	46,999	47,134	48,000	46,437	47,000
# of Elections - County		3		-	5
# of Elections - Municipal	3		4	2	1
# of Elections - Special Election	2	6	1	1	-
# of Votes Processed	2,062	29,736	9,002	4,961	15,000

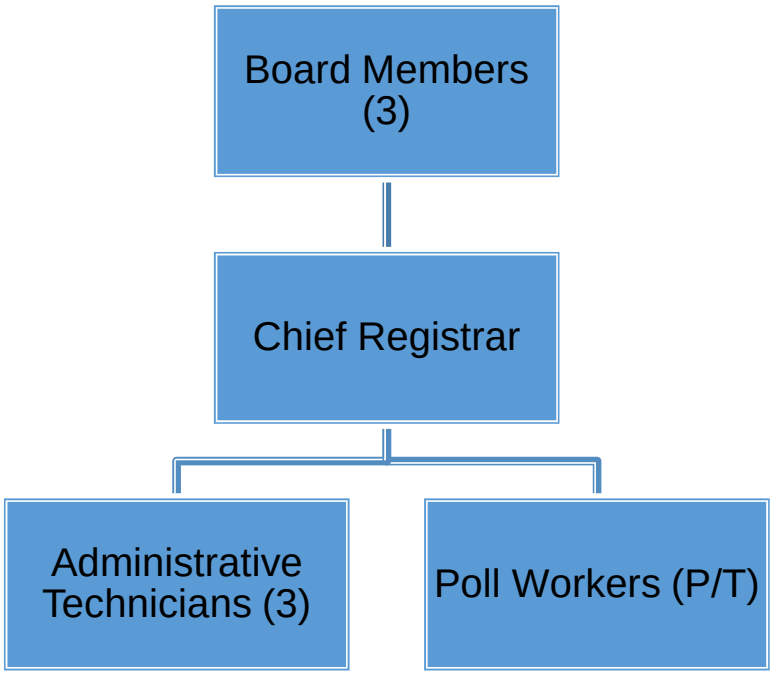
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 194,605	$ 264,164	$ 248,413	$ 318,506
Purchased/Contracted Services	46,584	85,340	67,120	69,345
Supplies	10,901	12,038	34,430	7,900
Capital Outlay	-	-	-	-
Total	**$ 252,090**	**$ 361,542**	**$ 349,963**	**$ 395,751**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	4.0	4.0	4.0	4.0
Supplemental - Board Members	3.0	3.0	3.0	3.0
Total	**7.0**	**7.0**	**7.0**	**7.0**

Board of Elections



BOARD OF EQUALIZATION

Mission

The Board of Equalization is a special jury appointed by the grand jury that hears property digest appeals based on taxability, uniformity, value, and denial of exemptions. HB 233 placed the Board of Equalization under the Clerk of the Superior Court for oversight and supervision as of January 1, 2011.

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Number of Hearings	326	140	200	124	300

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ 10,861
Purchased/Contracted Services	17,164	8,927	14,050	4,125
Supplies	-	110	200	220
Capital Outlay	-	-	-	-
Total	**$ 17,164**	**$ 9,037**	**$ 14,250**	**$ 15,206**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Supplemental - Board Members	See below	See below	See below	5.0
Total	**-**	**-**	**-**	**5.0**

Current Payroll Details:

Beginning in 2016, Board Members will no longer be paid as independent contractors but will instead be treated as employees as per IRS rules.

BUILDINGS AND GROUNDS

Mission

The Building & Grounds Department is dedicated to and responsible for all buildings and grounds that belong to Whitfield County. We cover all areas: Electrical, Plumbing, HVAC, Lighting, Construction, Painting, Remodeling, Carpet, Tile, Cleaning, Parking Lots, and Yard Work. We also provide health, safety, cleanliness, and welfare to all the employees and citizens that use or maintain space in any of our County facilities. We continuously work to improve the properties of Whitfield County to look and be the best they can. We strive to hold the image of Whitfield County being number one in health, safety and a nice place to be.

Goals

- To enhance the overall appearance of properties
- To conserve water and electrical uses in all areas by making sure all lights and HVAC are turned off/down when not in use
- To provide more training for all employees
- To make Whitfield County facilities a better place to work and serve the citizens
- To carry out the needs of the employees and the citizens to have better facilities
- To provide a top quality team
- To keep the quality up even when the economy is in slow times
- To buy in bulk to save on supplies and materials when possible

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
County Buildings Maintained	54	54	54	55	55
Pieces of Mail Processed	175,000	175,000	175,000	175,000	175,000
Emergency Work Orders:					
Standard - Complete within 24 Hrs.	97%	97%	97%	97%	97%

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 641,066	$ 693,543	$ 611,582	$ 681,342
Purchased/Contracted Services	156,656	145,458	125,310	115,560
Supplies	505,275	503,142	528,250	550,500
Capital Outlay	-	-	-	-
Total	**$ 1,302,997**	**$ 1,342,142**	**$ 1,265,142**	**$ 1,347,402**

Position Summary

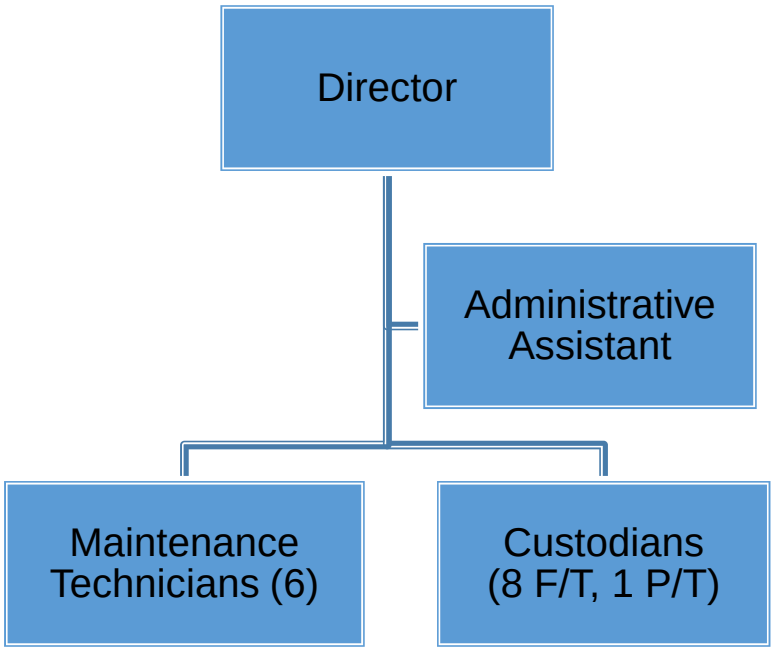
	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	18	18	16	16
Part Time	-	-	-	1
Total	**18**	**18**	**16**	**17**

Current Payroll Details:

For 2016, a part time employee will be hired in place of a contracted cleaning service for Recreation and Public Works.

For 2015, 2 employees were moved to the Correctional Facility's budget. This aligns their costs with the department that directs their schedule.and supervises their work.

Buildings and Grounds



FINANCE

Mission

The Finance Department is responsible for managing the financial operations of the County. Our mission is to perform all duties successfully to ensure the effective and efficient processing of all financial transactions, the accurate reporting of the government financial condition, and the sound financial position of the County.

The Finance Department maintains the financial records for all County funds. Responsibilities include payroll services, accounts payable, accounts receivable, purchase orders, bid process, capital assets, alcoholic beverage licenses, the consolidated annual comprehensive financial report (CAFR), grants, general ledger, and coordination of the budget process.

Goals

- To provide all departments with timely and reliable financial information
- To provide financial guidance to all Department Heads/Elected Officials to assure conformance with County policies, GASB pronouncements, and generally accepted accounting principles
- To maintain high standards of productivity and efficiency
- To develop and maintain a financial policy/procedure manual
- To process & pay County bills timely
- To maintain the “Certificate of Achievement for Excellence in Financial Reporting”
- To provide timely and accurate interim financial information to the Board of Commissioners to aid in any necessary budget adjustments or furloughs

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Purchase Orders/Requisitions Processed	9,578	9,821	9,738	9,997	9,798
Invoices Processed	13,537	14,528	13,952	14,289	14,006
Accounts Payable Checks Issued	7,881	7,999	7,979	7,922	7,934
Payroll Checks Issued	14,959	15,685	15,301	16,149	15,598
Goals:					
Process all Invoices within 30 Days	95%	95%	95%	96%	99%

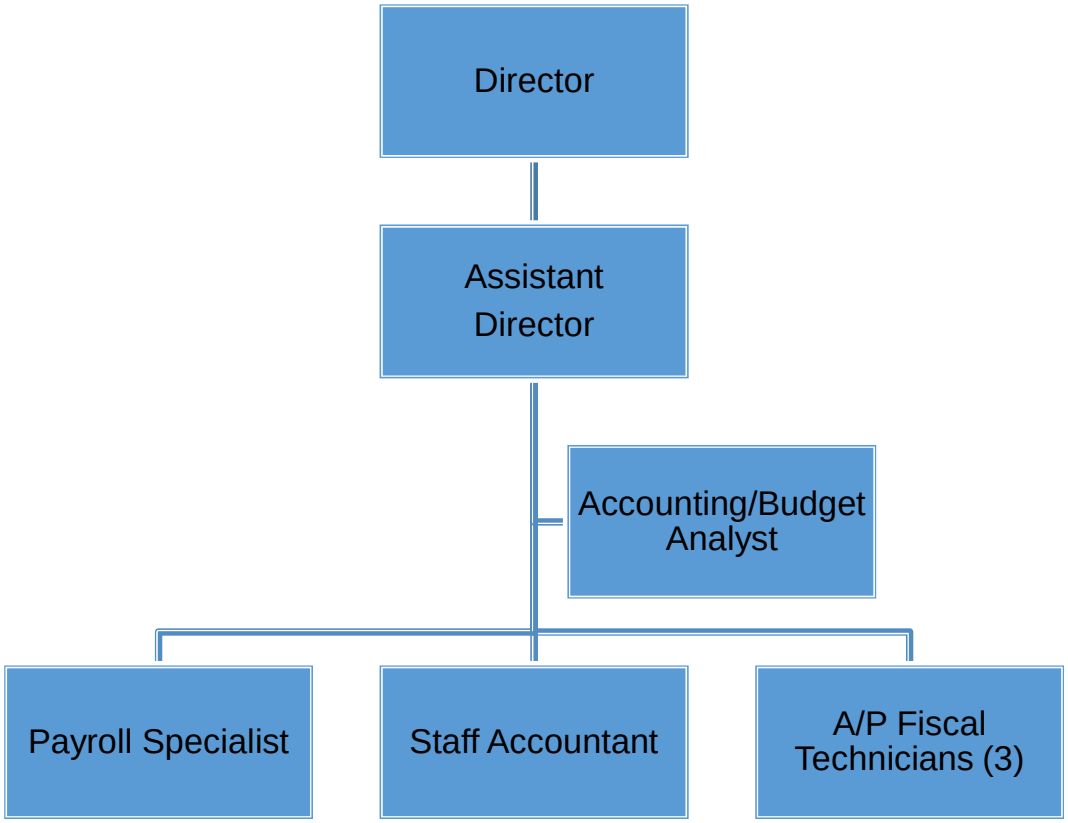
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 388,378	$ 464,156	$ 499,904	$ 569,198
Purchased/Contracted Services	69,477	76,246	88,005	84,800
Supplies	8,832	11,011	12,145	13,400
Capital Outlay	-	-	-	-
Total	**$ 466,687**	**$ 551,413**	**$ 600,054**	**$ 667,398**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	7.0	7.0	8.0	8.0
Part Time	0.0	0.0	0.0	0.0
Total	**7.0**	**7.0**	**8.0**	**8.0**

Finance


Director
Assistant Director
Accounting/Budget Analyst
Payroll Specialist
Staff Accountant
A/P Fiscal Technicians (3)

HUMAN RESOURCES (HR)

Mission

The mission of the Human Resources Department is to create an environment that motivates employees to contribute to County objectives; to provide programs that have a positive impact on the County's ability to attract, develop and retain a talented & diverse workforce; and in doing so maintain a County that is viable and productive for its citizens.

The Human Resources Department exists to provide competent, courteous, and professional assistance to all County departments and elective offices. The office provides employee recruitment and selection services, payroll services, employee benefit procurement and claims resolution services, risk management services, employee training and skill development services, and employee records management services. The HR Office is also responsible for labor relations, conflict resolution, benefits administration, employee recognition programs, implementation of a comprehensive performance appraisal program, development and administration of employee related policies and ordinances, coordination of the County's safety and loss prevention program, and employee communication efforts.

Goals

- To conduct annual staff development training sessions for all employees
- To ensure that the salaries paid to County employees are both attractive and competitive in the job market
- To maintain accurate and complete personnel records
- To be responsive to questions and concerns of employees regarding all aspects of their employee/employer relationship
- To attract & retain high quality employees through innovative recognition and reward programs
- To provide employee health improvement awareness opportunities
- To identify specific succession/promotion opportunities for employees

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected 2015	Actual 2015	Projected 2016
Support Provided:					
Merit Board	3	3	3	2	2
Informal	1,003	1,051	1,100	1,361	2,000
Employee Assistance	35,653	35,739	35,700	36,262	37,000
Applicants/Work Verification	5,235	5,441	5,500	5,540	6,000
Workers Comp:					
Incident Only	74	68	75	76	60
Medical Only	37	39	45	49	40
Medical & Lost Time	6	3	5	6	-
Liability Claims Processed	27	25	30	38	25

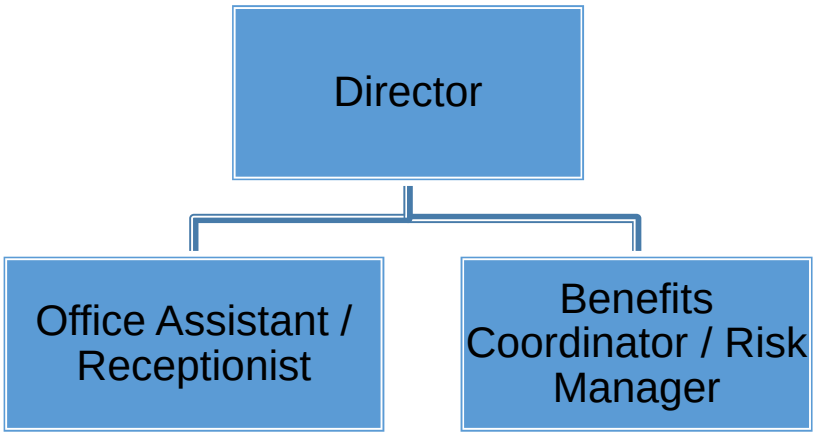
Budget Summary

Departmental Expense	Actual FY2013	Actual 2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 196,787	$ 212,102	$ 244,378	$ 266,991
Purchased/Contracted Services	75,346	80,563	78,200	86,700
Supplies	41,492	37,530	31,600	30,100
Capital Outlay	-	-	-	-
Total	$ 313,625	$ 330,195	$ 354,178	$ 383,791

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	3.0	3.0	3.0	3.0
Part Time	0.0	0.0	0.0	0.0
Total	**3.0**	**3.0**	**3.0**	**3.0**

Human Resources



INFORMATION TECHNOLOGY

Mission

The Information Technology Department provides reliable, innovative, cost-effective information technology solutions to support the mission of Whitfield County.

Goals

- Support the objectives of County government
- Conduct County operations electronically
- Treat information as a strategic resource
- View technology investments from an enterprise perspective
- Ensure electronic access to information and services while maintaining privacy
- Continuously improve services provided by Whitfield County

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Help Desk Calls	3,652	3,752	3,900	3,057	3,500
Web Site Hits	378,000	459,137	500,000	483,934	500,000
GIS Layers	75	77	80	79	85
GIS Work Orders	182	206	220	129	150
Completed Work Orders	3,129	2,245	2,500	2,660	2,800
Keep Uptime of Following at 99+%					
Email	99.99%	99.99%	99.99%	99.99%	99.99%
Web Server	99.98%	99.99%	99.99%	100.00%	99.99%
GIS	100.00%	99.52%	99.99%	99.99%	99.99%
Telephone System	100.00%	100.00%	100.00%	100.00%	100.00%
911 System	100.00%	99.99%	99.99%	99.99%	99.99%
Wireless Access	100.00%	99.99%	99.99%	100.00%	100.00%
Financial System (Eden)	99.98%	98.99%	99.99%	99.99%	99.99%
Average	99.99%	99.78%	99.99%	99.99%	99.99%

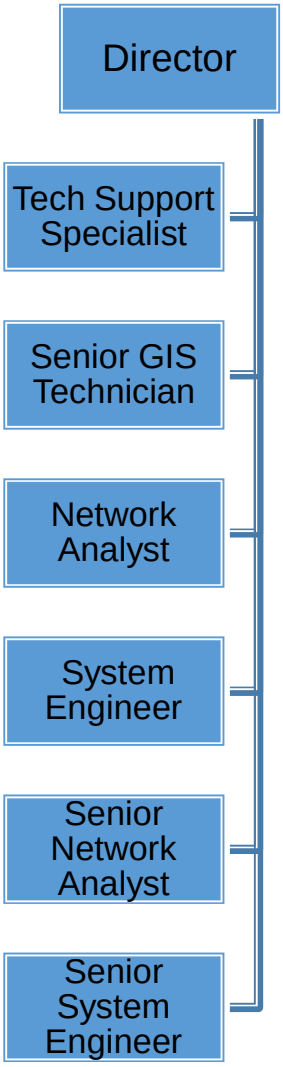
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 485,104	$ 519,411	$ 505,102	$ 568,784
Purchased/Contracted Services	429,835	374,197	382,870	418,613
Supplies	77,223	101,091	64,650	55,900
Capital Outlay	-	-	-	-
Total	**$ 992,162**	**$ 994,699**	**$ 952,622**	**$ 1,043,297**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	7.0	7.0	7.0	7.0
Part Time	-	-	-	-
Total	**7.0**	**7.0**	**7.0**	**7.0**

Information Technology



PUBLIC MEDIA RELATIONS (COMMUNICATIONS)

Mission

The mission of the Public Media Relations Department is to proactively inform, educate and involve citizens and employees about Whitfield County projects, policies, and goals, while enhancing the image of our County government. We do this by promoting a culture of open communication and collaboration, to foster exceptional customer service.

The division is responsible for:

- Internal Communications (employees)
- External Communications (public)
- Media Communications (news releases, media advisories)
- Media Services (in-house graphics design, printing services)
- Publication of monthly county newsletter
- Assistance with communications and materials supporting the County's economic development, marketing and tourism programs - in conjunction with the local Chamber of Commerce and the Convention & Visitors Bureau
- Coordination and public relations joint efforts with other agencies in the county
- Public information and public relations assistance to County agencies and departments
- Assistance and representation of the County Administrator and County Commission on special projects involving the community, other organizations, or other agencies in Whitfield County and across the U.S.
- Public information dissemination during an emergency situation involving the county

Goals

- To provide all residents of Whitfield County with accurate information about county government as dispersed through local, area, and state news media, county publications, and other electronic means
- To provide assistance to county agencies with public relations and dissemination of information to the public in a timely and effective way

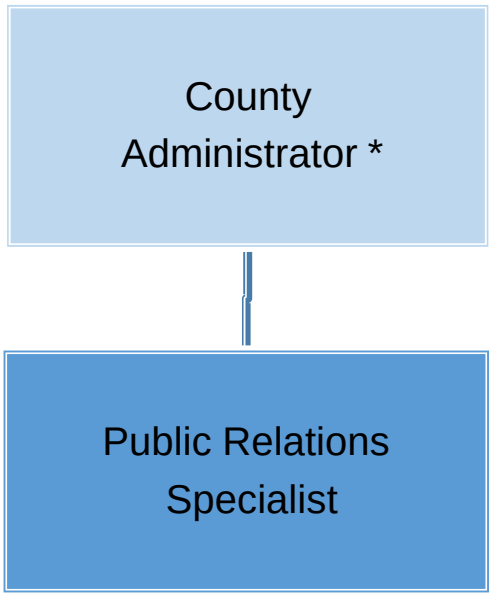
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 25,990	$ 24,973	$ 26,226	$ 27,013
Purchased/Contracted Services	771	645	600	600
Supplies	4,646	6,499	4,800	5,200
Capital Outlay	-	-	-	-
Total	**$ 31,407**	**$ 32,116**	**$ 31,626**	**$ 32,813**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	-	-	-	-
Part Time	1.0	1.0	1.0	1.0
Total	**1.0**	**1.0**	**1.0**	**1.0**

Public Media Relations (Communications)



* County Administrator is paid out of the BOC General Admin budget.

TAX ASSESSOR

Mission

The Whitfield County Board of Assessors will provide and defend uniform fair market values on all properties within the county in order to establish an equitable tax digest. The Board shall provide an accurate and timely digest to the County Commission, Board of Education, and Tax Commissioner so that property taxes can be levied and collected. We will provide prompt, courteous, and professional service to the citizens of Whitfield County.

Goals

- Provide exceptional and exemplary service to the citizens of Whitfield County
- Perform all of our duties and tasks in accordance with Georgia Law, Department of Revenue Regulations, and the Taxpayers Bill of Rights
- Maintain a highly qualified, well trained, and certified appraisal staff
- Produce and submit a timely Tax Digest before July 1 that meets the requirements of the Georgia Department of Revenue.
- Maintain a current and updated policy manual in order to keep updated on, and in compliance with, any new legislation that affects property assessment administration
- Better utilize technology, and implement new technologies, to perform our duties more efficiently and accurately
- Operate within the annual budget

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
REAL ESTATE PARCELS- REVIEWED	11,040	12,026	13,000	6,657	10,000
REAL ESTATE PARCELS- APPRAISED	2,310	3,957	5,000	3,084	15,000
RETURN VALUES	225	71	100	80	100
PERSONAL PROPERTY PARCELS - REVIEWED	2,482	3,747	4,500	8,905	7,500
PERSONAL PROPERTY PARCELS - APPRAISED	9,695	8,957	8,500	6,474	6,500
PERSONAL PROPERTY RETURNS	5,620	5,427	5,465	5,707	5,800
PERMITS WORKED	373	802	1,300	620	750
PERSONAL PROPERTY AUDITS	194	245	225	101	200
MANUFACTURED HOMES - ON SITE VISITS & APPRAISED	5,524	1,279	2,500	4,283	4,200
PERSONAL PROPERTY - ON SITE VISITS	588	937	2,000	189	300
DEEDS WORKED	2,862	2,898	3,000	2,972	3,500
CONSERVATION USE APPLICATIONS WORKED	181	62	75	137	150
APPEALS/INQUIRIES RECEIVED	717	670	1,000	440	600
TAXPAYER INQUIRIES- TELEPHONE	20,566	19,696	20,000	17,079	17,500
TAXPAYER INQUIRIES- WALK INS	6,844	9,511	10,000	8,101	8,500
PERSONAL PROPERTY SCANNING	995	680	9,000	35,376	1,500

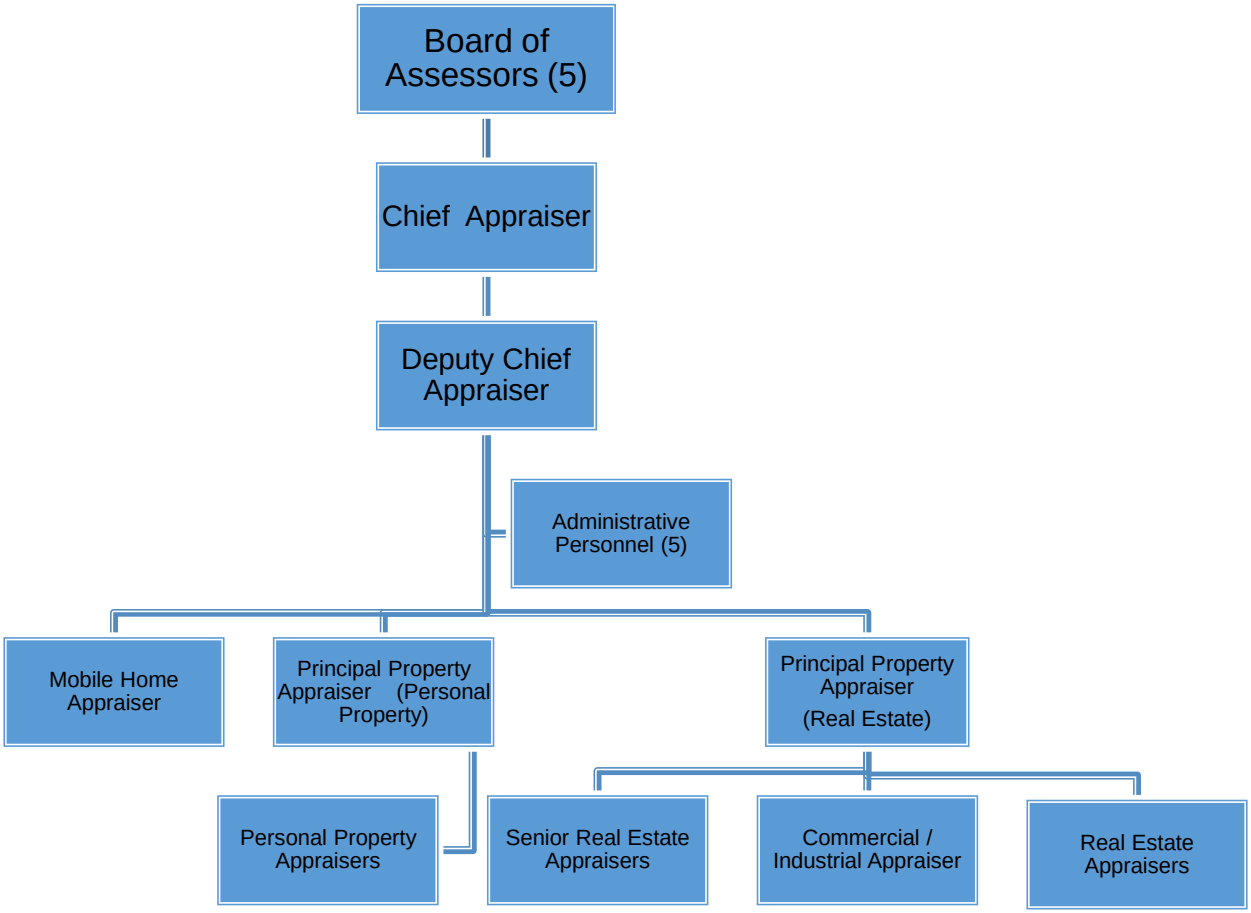
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 1,070,143	$ 1,159,307	$ 1,165,856	$ 1,203,988
Purchased/Contracted Services	59,811	64,886	96,630	121,813
Supplies	28,172	38,879	38,610	43,672
Capital Outlay	-	-	-	-
Total	$ 1,158,126	$ 1,263,073	$ 1,301,096	$ 1,369,473

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	22.0	23.0	23.0	23.0
Supplemental - Board Members	5.0	5.0	5.0	5.0
Total	**27.0**	**28.0**	**28.0**	**28.0**

Tax Assessor



TAX COMMISSIONER

Mission

Our focus on being A Leader in Public Service has never been more acute. We are committed to being accountable to the citizens of Whitfield County, as well as to others for whom we provide services.

The Georgia Constitution mandates the Office of the Tax Commissioner. This office safeguards tax receipts of Whitfield County. This office complies with all Constitutional laws of Georgia pertaining to the Tax Commissioner's Office, as well as state and local legislation and regulations.

In partnership with state, county and city governments, the Whitfield County Tax Commissioner's Office is charged with the responsibility of collecting taxes, taking application of title, certificate of registration and license plates to vehicles owned and operated in Whitfield County. This office collects Title Ad Valorem Tax (TAVT) on motorized vehicles and out of state sales tax on non-motorized vehicles purchased outside the state of Georgia. It is also responsible with the duty of issuing handicapped placards and mobile home decals. Homestead and other related exemption applications are filed in this office. The Whitfield County Tax Commissioner's office will provide services that are accessible and responsive to the needs of the citizens of the great Dalton/Whitfield County area through innovation, technology and a professional workforce.

Our goal is to perform these duties efficiently, timely and to provide our citizens with above measure quality customer service. The Whitfield County Tax Commissioner's Office continually remains available and sensitive to the needs of our citizens through a professional workforce, innovation and integrating technology.

Goals

- Presence of TEAMWORK – Demonstrate proactive INNOVATION
- Thrive to SERVE customers
- Establish meaningful and challenging work that matches employee skill and interest
- Provide OPEN and ETHICAL work environment
- LEAD by fact and remain conservative stewards of public resources
- Forecast FUTURE needs
- Cross-train employees to build better Customer Service and timely operations
- Hold monthly staff meeting focusing on positive impression and professional image
- Implement employee incentives to raise awareness of individual customer service abilities
- Keep monthly scorecards to promote self-development through analysis performance

Methodology- Vision

Issuance of motor vehicle license plate decals is handled by customer service representatives, mail or internet services. Transactions processed by customer service representatives or by the internet can be paid by credit card. Property tax payments are collected by customer service representatives, by mail or through internet services. The tax payments can be viewed in near real time by internet service at www.whitfieldcountyga.com.

These collections include real estate, mobile homes, personal property, TAVT, ad valorem tax on motor vehicles, tag and title fees, sales tax, insurance lapse fees, and other related duties as required.

Handle collections for all governing bodies such as the City of Dalton, Schools Systems (County and City), Whitfield County Government and the State of Georgia.

Foster teamwork ~ encourage proactive innovation ~ exist to SERVE.

Provide more than adequate places and services to allow our citizens ease in payment and collection of information; we strive to lead in Customer Service.

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Titles Issued	29,929	30,111	31,000	30,982	31,500
T-Serial Plates Assigned	258	227	250	246	250
Insurance Fines	3,889	3,712	3,800	4,027	4,500
Registration Renewals	108,220	109,313	110,000	123,707	125,000
Tag Transfers	3,782	4,079	4,000	3,172	4,000
Placards Issued	1,624	1,573	1,500	1,796	1,500
Property Tax Transactions	N/A	N/A	N/A	54,085	55,000
Miscellaneous Services	N/A	N/A	N/A	20,118	25,000
Average Phone Calls Per Day	N/A	N/A	N/A	500	500
Total	**171,503**	**174,132**	**175,550**	**238,633**	**247,250**

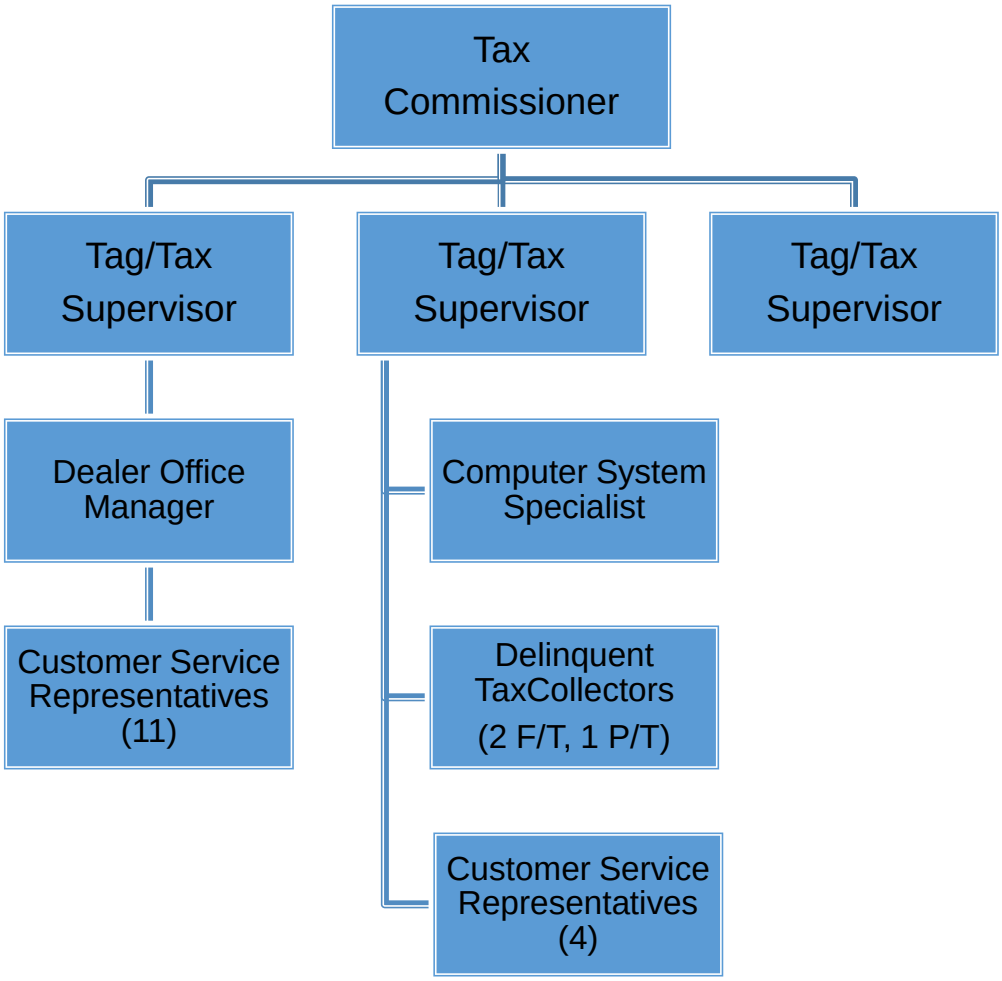
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 990,288	$ 1,080,390	$ 1,066,891	$ 1,133,951
Purchased/Contracted Services	138,557	139,984	154,600	167,230
Supplies	27,301	50,282	28,500	32,900
Capital Outlay	-	-	-	-
Total	**$ 1,156,146**	**$ 1,270,656**	**$ 1,249,991**	**$ 1,334,081**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	22.0	21.0	22.0	23.0
Part Time	1.0	2.0	1.0	1.0
Total	**23.0**	**23.0**	**23.0**	**24.0**

Tax Commissioner



GENERAL GOVERNMENT
Non-Departmental Expenditures - Summary

Budget Summary
General Fund Transfer

	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Audit	$ 101,850	$ 103,475	$ 103,500	$ 108,000
General Administration	75,208	75,475	75,500	76,000
Legal	192,186	188,852	200,000	200,000
Risk Management	435,470	430,898	435,000	442,000
Total	**$ 804,714**	**$ 798,700**	**$ 814,000**	**$ 826,000**

SUPERIOR COURT

Mission

Article III, Section 2 of the United States Constitution creates the mission for the Superior Courts in that it establishes the power of the Judicial Branch of Government. Furthermore, the Fifth, Sixth, and Seventh Amendments to this same Constitution describe in more detail how the courts are to function in order to protect the rights of our citizens and establish the mission of the court system.

Amendment 5 - Trial and Punishment, Compensation for Takings
No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offense to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

Amendment 6 - Right to Speedy Trial, Confrontation of Witnesses
In all criminal prosecutions, the accused shall enjoy the right to a speedy and public trial, by an impartial jury of the State and district wherein the crime shall have been committed, which district shall have been previously ascertained by law, and to be informed of the nature and cause of the accusation; to be confronted with the witnesses against him; to have compulsory process for obtaining witnesses in his favor, and to have the Assistance of Counsel for his defense.

Amendment 7 - Trial by Jury in Civil Cases
In Suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, and no fact tried by a jury, shall be otherwise re-examined in any Court of the United States, than according to the rules of the common law.

Goals

- To provide a safe and efficient experience to the citizens
- To enhance the process of the court as much as practical in order to expedite cases

Position Summary
Superior Court - Judicial Administration

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	6.0	6.0	6.0	6.0
Part Time	-	-	-	-
Total	**6.0**	**6.0**	**6.0**	**6.0**

Budget Summary
Superior Court - Judicial Administration

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2065
Personal Services & Benefits	$ 292,901	$ 319,688	$ 311,658	$ 332,996
Purchased/Contracted Services	234,179	206,460	228,800	205,380
Supplies	8,975	15,506	14,750	13,800
Total	**$ 536,054**	**$ 541,655**	**$ 555,208**	**$ 552,176**

Budget Summary
Superior Court - Judge Morris

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 19,555	$ 20,545	$ 19,377	$ 19,377
Purchased/Contracted Services	27,014	25,165	32,380	32,380
Supplies	3,581	3,727	3,550	3,550
Total	**$ 50,149**	**$ 49,437**	**$ 55,307**	**$ 55,307**

Budget Summary
Superior Court - Judge Boyett

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 19,555	$ 20,545	$ 19,377	$ 19,377
Purchased/Contracted Services	28,840	30,375	32,380	32,330
Supplies	1,906	3,661	3,000	2,950
Total	**$ 50,301**	**$ 54,581**	**$ 54,757**	**$ 54,657**

Budget Summary

Superior Court - Judge Willbanks

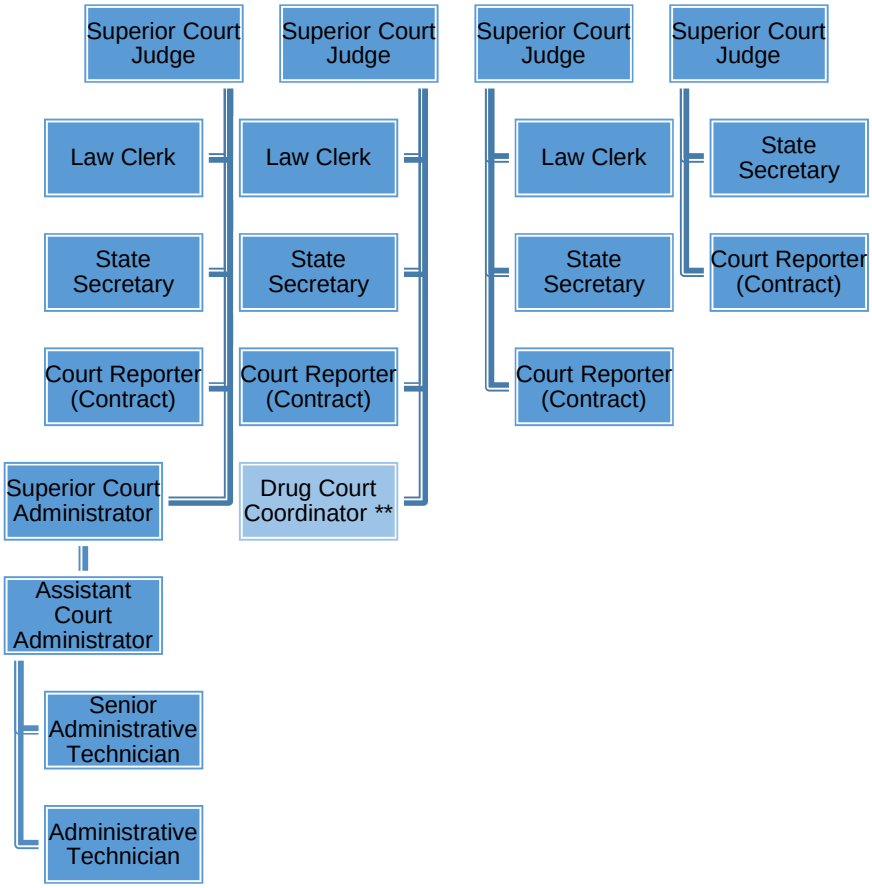
	Blevins		Willbanks	
Departmental Expense	**Actual FY2013**	**Actual FY2014**	**Amended FY2015**	**Approved FY2016**
Personal Services & Benefits	$ 19,555	$ 18,810	$ 19,377	$ 19,377
Purchased/Contracted Services	26,996	23,037	32,480	32,330
Supplies	3,370	2,219	3,100	3,000
Total	**$ 49,920**	**$ 44,066**	**$ 54,957**	**$ 54,707**

Budget Summary

Superior Court - Judge Partain

Departmental Expense	**Actual FY2013**	**Actual FY2014**	**Amended FY2015**	**Approved FY2016**
Personal Services & Benefits	$ 19,555	$ 20,545	$ 19,377	$ 19,377
Purchased/Contracted Services	30,899	28,749	32,830	32,630
Supplies	3,885	3,633	3,600	3,150
Total	**$ 54,338**	**$ 52,927**	**$ 55,807**	**$ 55,157**

Superior Court *



* Superior Court has 6 employees and 4 contractual court reporters who are funded by the County. All judges (4) and other staff (5) are state paid employees. The judges also receive supplemental pay from the County.

** Drug Court Coordinator is paid out of the D.A.T.E. Fund which is a Special Revenue Fund.

CLERK OF SUPERIOR COURT

Mission

The mission of the Clerk of Superior Court Office is to keep and maintain all records and accomplish the prompt and orderly disposition of the business of the courts as required by law and to provide quality and professional service to the citizens of Whitfield County.

Goals

- To use the most cost effective and efficient means in order to perform and complete our public duty
- To give the best possible customer service
- To protect and secure all records entrusted to the office of Clerk of Superior Court

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Real Estate Filings	15,000	19,697	19,672	21,165	19,971
Plats	79	131	109	180	123
UCC Filings	1,400	1,833	1,656	1,938	1,712
Civil Cases - Superior Court	1,428	1,965	1,808	1,766	1,800
Criminal Cases - Superior Court	1,169	1,913	1,577	1,818	1,625
Adoptions	43	38	43	50	45
Total	19,119	25,577	24,865	26,917	25,276

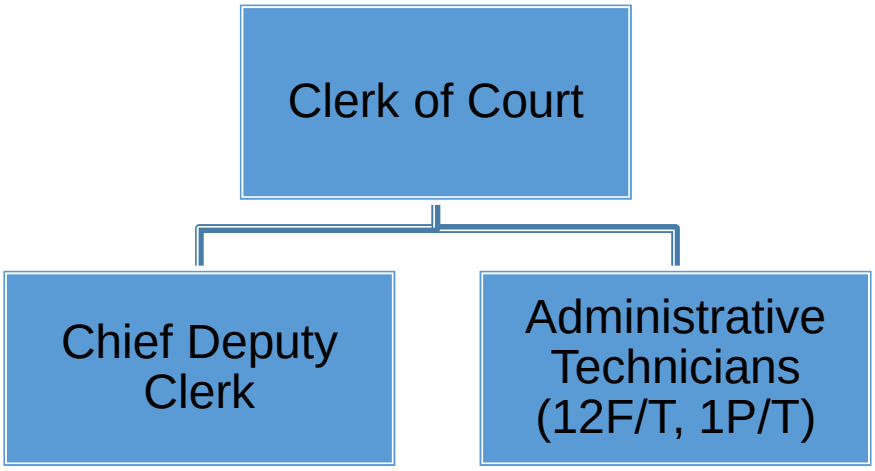
Budget Summary

Departmental Expense	Actual FY2013	Amended FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 652,130	$ 668,513	$ 666,486	$ 734,899
Purchased/Contracted Services	93,309	95,809	105,979	111,450
Supplies	14,377	18,470	19,521	20,370
Capital Outlay	-	-	-	-
Total	**$ 759,817**	**$ 782,792**	**$ 791,986**	**$ 866,719**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	15.0	14.0	14.0	15.0
Part Time	1.0	1.0	1.0	-
Total	**16.0**	**15.0**	**15.0**	**15.0**

Clerk of Superior Court



DISTRICT ATTORNEY

Mission

It is the mission of the District Attorney's Office for the Conasauga Judicial Circuit for Whitfield and Murray Counties to professionally and competently evaluate all criminal cases brought to our attention; to aggressively prosecute cases filed in superior and juvenile courts; to treat all people courteously, respectfully and honestly; to advocate for the rights and interests of crime victims; to perform our mission in a fiscally responsible manner, and to fulfill the duties provided in O.C.G.A. 15-18-6.

Goals

- Explore and implement procedures and processes to improve the efficiency of the courts we serve
- Develop, through appropriate training, increased knowledge and understanding of gang activity to effectively prosecute criminal gang activity
- Provide training to local law enforcement to improve investigation and prosecution of child abuse cases
- Provide mandated services as required under O.C.G.A. 17-17-1 (Georgia Crime Victims Bill of Rights), O.C.G.A. 17-14-1 (Crime victim restitution), and O.G.C.A. 17-15-1 (Victim compensation)

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Cases Opened:					
Felonies	1,662	1,615	1,650	1,814	1,800
Misdemeanors	1,310	1,373	1,375	1,250	1,300
Other	67	90	75	108	100
Total	3,039	3,078	3,100	3,172	3,200
Disposal of Cases:					
Pleas	1,612	1,658	1,650	1,820	1,800
Trials	20	35	25	26	30
Dismissed	1,092	1,098	1,100	1,035	1,050
Other	110	175	150	143	150
Total	2,834	2,966	2,925	3,024	3,030
Court Actions:					
Accusations filed	1,246	1,329	1,300	1,302	1,350
Grand Jury presentments	685	658	650	834	850
Plea Hearings	1,885	2,175	2,000	2,320	2,350
Sentencing Hearings	97	59	75	94	100
Bench Warrant Hearings	393	523	500	624	625
Calendar Call cases	1,527	1,982	1,900	2,037	2,050
Bond Hearings	1,196	1,068	1,100	1,515	1,500
Probation Preliminary Hearings	1,182	1,311	1,200	1,443	1,450
Probation Revocation Hearings	716	751	750	993	1,000
Arraignments	2,108	1,547	1,700	2,388	2,400
Total	11,035	11,403	11,175	13,550	13,675

Budget Summary

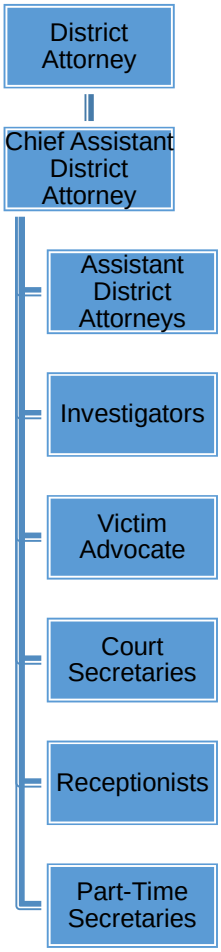
Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 96,849	$ 157,428	$ 158,971	$ 481,430
Purchased/Contracted Services	778,953	794,197	889,651	605,500
Supplies	45,979	36,481	35,990	36,000
Total	**$ 921,781**	**$ 988,106**	**$ 1,084,612**	**$ 1,122,930**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
State Paid Full-Time	9.0	9.0	9.0	9.0
State Paid/County Reimbursed Full-Time	14.0	14.0	14.0	8.0
State Paid/County Reimbursed Part-Time	2.0	2.0	2.0	2.0
County Paid Full-Time	-	1.0	1.0	8.0
Total	**25.0**	**26.0**	**26.0**	**27.0**

Notes: In an effort to reduce costs, the County is working to migrate the State Paid/County Reimbursed employees from the State contract to full County employment. The State benefit costs have become unsustainable.

District Attorney*



* The DA's Office has 8 employee who are fully funded by the County. All other employees are either fully state paid or state paid/county reimbursed.

JUVENILE COURT

Mission

The Whitfield County Juvenile Court is an independent juvenile court organized under Chapter 11 of Title 15 of the Official Code of Georgia. The Court is dedicated to serving the residents of Whitfield County through a two step process. First, by hearing all cases involving allegations of deprivation of children under the age of eighteen years, unruly conduct, delinquency or traffic violations concerning children under the age of seventeen found within it's jurisdiction, and ensuring all legal process is applied. Second, if after adjudication a child is found to be in need of treatment, rehabilitation or supervision to safely remain in the community, the court will promote the protection and safety of the child, family and community by treatment and supervision and will provide access to appropriate treatment programs whenever feasible.

Goals

- To conduct staffing meetings as needed for difficult cases
- To review cases with other community agencies involved with the families
- To create individualized supervision plans based on the needs of each child probated
- To implement a graduated sanctions program
- To conduct training sessions for staff and to look for training opportunities within the field of juvenile probation

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Probation Dispositions:					
Successful Completion	71	92	82	82	87
Committed to DJJ	17	12	12	4	5
Moved out of County	1	2	2	2	2
Unsuccessful	30	26	27	26	30
Hearings	1,601	1,984	1,929	1,985	1,990
Referrals	1,142	1,435	1,509	1,661	1,550
Community Service Hrs Completed	178	695	504	1,473	1,500
Cost / Referral	$ 525	$ 430	$ 413	$ 375	$ 455

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 582,122	$ 622,592	$ 623,280	$ 704,781
Purchased/Contracted Services	170,639	184,897	199,650	191,500
Supplies	13,887	19,058	18,000	17,700
Capital Outlay	-	-	-	-
Total	**$ 766,648**	**$ 826,547**	**$ 840,930**	**$ 913,981**

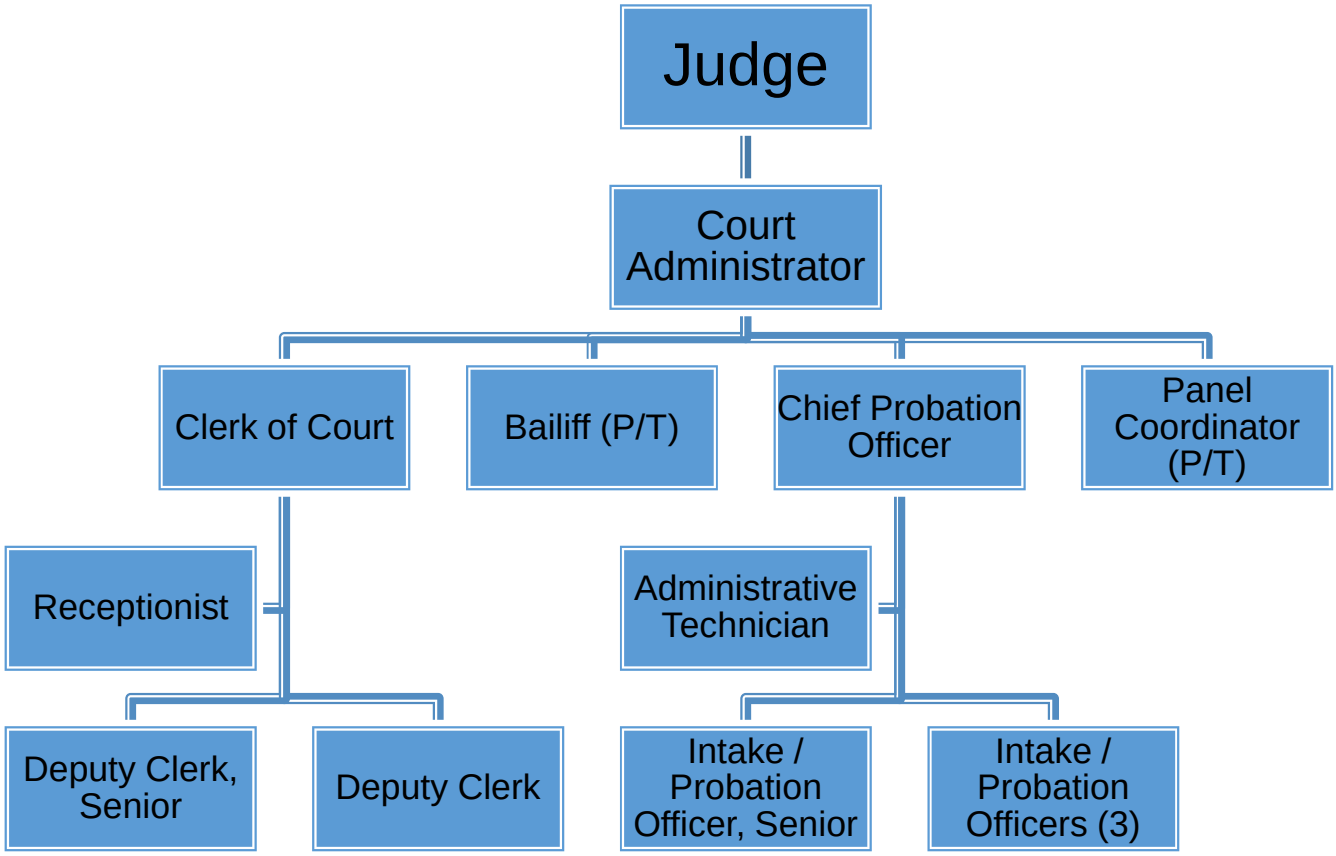
Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	16.0	12.0	12.0	12.0
Part Time	-	-	-	2.0
Total	**16.0**	**12.0**	**12.0**	**14.0**

Current Payroll Details:

Beginning in 2016, the Bailiff and Panel Coordinator will no longer be paid as independent contractors, but will instead be treated as employees as per IRS rules.

Juvenile Court



MAGISTRATE COURT

Mission

The mission of the Magistrate Court of Whitfield County is to provide equal justice to all persons regardless of age, race, national origin, or religious beliefs. It is also our mission to provide prompt and courteous responses to all individuals utilizing our Court, so that they will not feel intimidated by the judicial process, and will also have a more complete understanding of how the Court operates.

Goals

- Treat all persons equally
- Treat all persons courteously
- Treat all persons with respect
- Help people to understand the role of the Magistrate Court
- Help people to understand the rules and procedures of the Magistrate Court
- Expand our mediation program
- Cross-train all of our staff
- Create more camaraderie in our work environment
- Encourage the staff to communicate how we can improve our court
- Find ways for the court to be more user friendly

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Civil Claims Cases:					
Filed	2,900	2,040	2,400	2,054	2,400
Non-Trial Dispositions	1,800	903	1,200	935	1,200
Trial/Travers	160	117	200	97	100
Criminal Cases:					
Ordinance Violations:					
Citations & Accusations	400	247	250	182	200
Non-Trial Dispositions	300	98	125	93	100
Trial	1	1	1	1	3
Misdemeanors:					
Citations & Accusations	200	350	450	245	300
Non-Trial Dispositions	175	119	150	144	150
Trial	1	4	8	3	5
Garnishments:					
Filed	1,900	1,325	1,800	1,272	1,800
Non-Trial Dispositions	1,899	1,317	1,790	1,270	1,500
Trial/Travers	1	8	10	2	5
Dispossessories & Distress Warrants:					
Filed	2,000	1,945	2,200	1,735	2,000
Non-Trial Dispositions	900	389	500	436	500
Trial	200	219	300	202	250
Warrants Issued:					
Felony Arrests	1,800	1,717	1,900	1,681	1,800
Misdemeanor Arrests	1,600	1,493	1,700	1,446	1,600
Good Behavior	20	15	25	36	50
Search Warrants	130	306	400	233	300
Hearings:					
Warrant Application	325	431	500	268	325
First Appearance/Bond	2,000	3,138	3,500	3,944	4,500
Commitment	5	16	20	26	35
Good Behavior	20	15	17	36	50

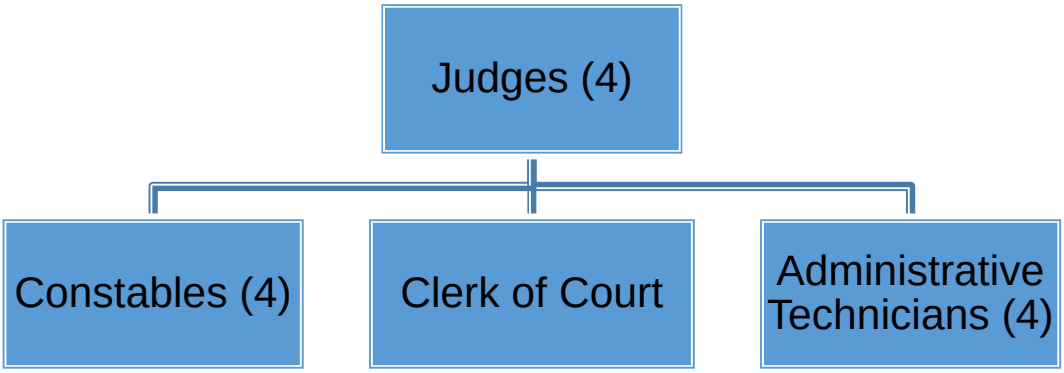
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 762,542	$ 782,530	$ 762,768	$ 842,334
Purchased/Contracted Services	88,899	86,737	91,500	94,300
Supplies	23,946	24,276	29,400	23,400
Capital Outlay	-	-	-	-
Total	**$ 875,387**	**$ 893,543**	**$ 883,668**	**$ 960,034**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	13.0	13.0	13.0	13.0
Part Time	-	-	-	-
Total	**13.0**	**13.0**	**13.0**	**13.0**

Magistrate Court



PROBATE COURT

Mission

The Probate Court is designed to provide a wide variety of services for the general public. Our major functions fall under two categories. The "Probate" or Civil Department has the responsibility of assisting in matters regarding the probate of wills and the administration of estates, guardianships and conservatorships of minors and incapacitated adults, and involuntary mental health evaluations. The issuance of firearms' permits, fireworks permits and marriage licenses' are also obtained through this department. The "Traffic" or Criminal Department is responsible for the intake, arraignment and trial of county misdemeanor traffic citations. Revenue received from probate fees or traffic fines is disbursed to various State programs and the Board of Commissioners office as provided by Georgia law.

Goals

- To have Court staff attend training on updated laws and procedures on at least a biennial basis
- To complete program for access to records from the internet through file imaging
- To maintain an office of integrity, competence and accessibility through a courteous manner and concern for the needs of the general public

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Probate of Wills	233	235	240	230	230
Adminstration of Estates	90	87	90	102	95
Guardianship Proceedings	35	26	30	27	25
Mental Health	8	3	5	9	5
Inventory/Returns	119	152	160	47	145
Misc Probate	248	267	270	298	290
Marriage Licenses	532	545	550	522	525
Weapons Carry Licenses	1,817	1,645	1,650	2,344	1,800
Criminal Cases:					
Citations Filed	8,355	7,839	7,850	8,819	8,200
Bench Trials	N/A	56	60	51	50

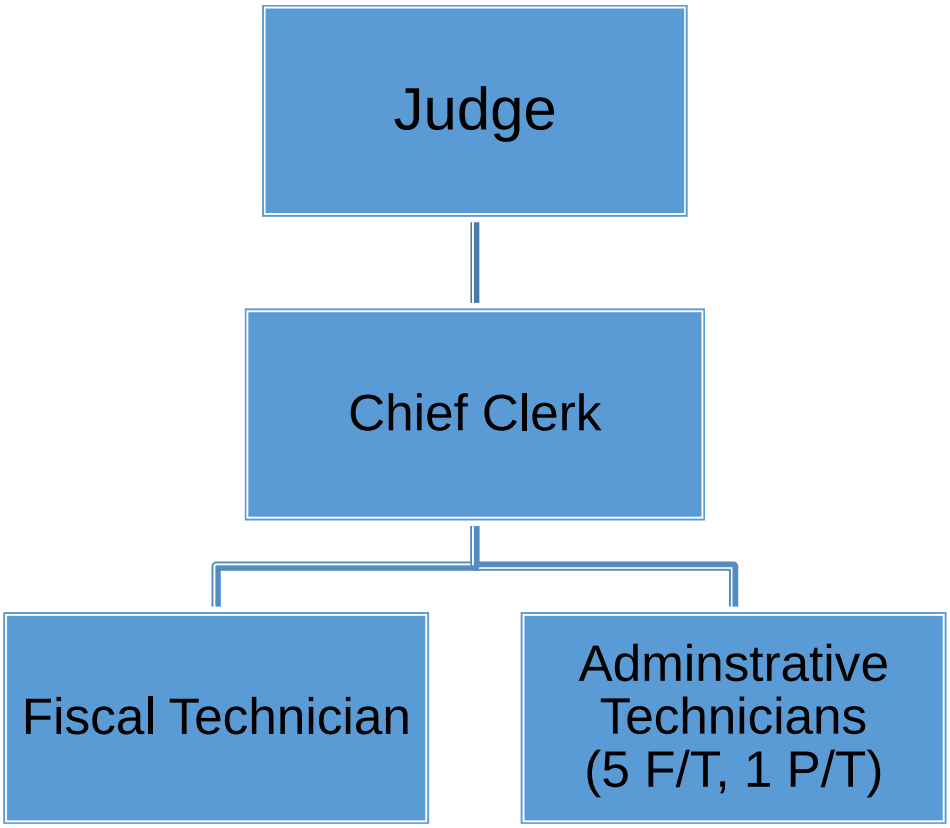
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 380,777	$ 420,813	$ 402,114	$ 423,456
Purchased/Contracted Services	28,883	35,027	45,228	46,925
Supplies	9,949	9,826	11,682	12,182
Capital Outlay	-	-	-	-
Total	**$ 419,609**	**$ 465,667**	**$ 459,024**	**$ 482,563**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	8.0	8.0	8.0	8.0
Part Time	-	-	-	1.0
Total	**8.0**	**8.0**	**8.0**	**9.0**

Probate Court



PUBLIC DEFENDER

Mission

The mission of the Conasauga Public Defender's Office is to provide both quality and zealous representation to our clients in the Courts that we serve in this circuit. We will provide effective, timely, and ethical legal representation to those accused of crimes consistent with the guarantees of the Constitutions of the United States and the State of Georgia.

Goals

- To be responsive to questions and concerns of clients and their family members in a prompt and courteous manner
- To attract and retain high quality employees through innovative recognition and career development opportunities
- To ensure that the salaries paid to local employees are both attractive and competitive in the job market
- To conduct annual staff development training sessions for all employees
- To be responsive to questions and concerns of employees regarding all aspects of their employee/employer relationship

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Superior Court					
Felony Cases	1,612	1,745	1,700	1,583	1,650
Felony Revocations	785	820	800	771	790
Misdemeanor Cases	1,178	1,090	1,000	820	850
Misdemeanor Revocations	424	347	350	241	250
Juvenile Court	150	85	150	90	110
Magistrate Court	171	211	200	194	200
Probate Court	288	243	300	249	260
Court of Appeals	17	15	18	9	12

Budget Summary

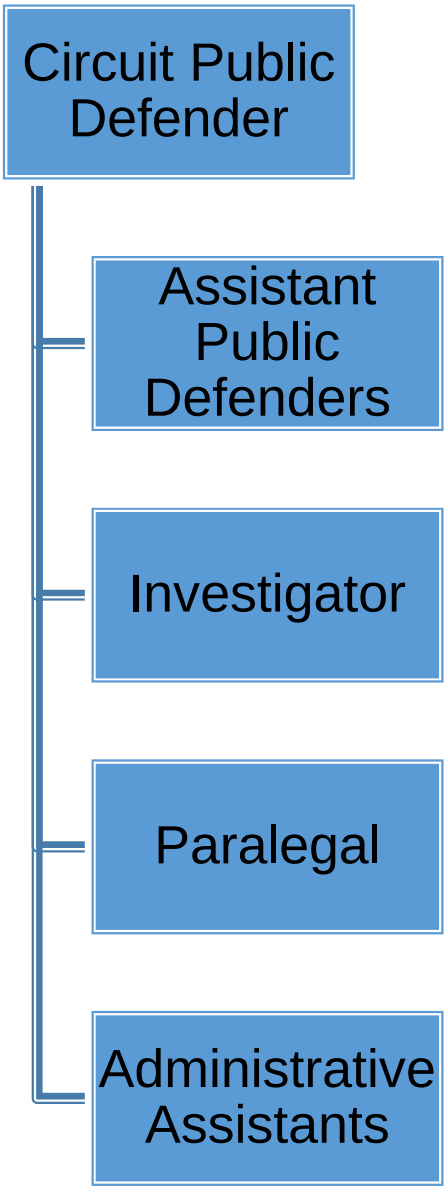
Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ 50,922	$ 53,287	$ 553,790
Purchased/Contracted Services	607,892	624,630	690,075	113,175
Supplies	8,130	7,310	12,300	10,000
Capital Outlay	-	-	-	-
Total	**$ 616,022**	**$ 682,861**	**$ 755,662**	**$ 676,965**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
State Paid Full-Time	7.0	7.0	7.0	7.0
State Paid/County Reimbursed Full-Time	9.0	9.0	10.0	1.0
County Paid Full-Time	-	-	-	9.0
Total	**16.0**	**16.0**	**17.0**	**17.0**

Notes: In an effort to reduce costs, the County is working to migrate the State Paid/County Reimbursed employees from the State contract to full County employment. The State benefit costs have become unsustainable. Murray County reimburses Whitfield County for 28% of the Public Defender's expenditures.

Public Defender*



*The Public Defender's Office has 9 employees who are fully funded by the County. All other employees are either fully state paid or state paid/county reimbursed.

ANIMAL SHELTER

Mission

The Whitfield County Animal Shelter exists for the sole purpose of providing temporary housing for abused, loose and unattended, and owner relinquished animals. The mission of the shelter, while performing this task, is to provide a secure environment with proper care until a disposition can be determined.

Goals

- The goal of the Whitfield County Animal Shelter is to operate within the given set of budget parameters and within the laws of the State of Georgia's Department of Agriculture under whom this facility is licensed to operate.
- To work in conjunction with the Humane Society of Northwest Georgia and other Georgia Department of Agriculture "approved" Rescue Groups for the successful placement of unwanted adoptable dogs and cats.
- To provide guidance and assurance for those individuals faced with the necessity of using this facility.
- To act in the most humane manner possible while carrying out the euthanasia process when that has been determined to be the final disposition.

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Animal Intake:					
Dogs	1,904	1,664	1,500	1,529	1,525
Cats	828	599	500	685	650
Goals:					
Animals Recovered					
by Owners	6.20%	5.50%	10.00%	12.50%	15.00%
Animals Transferred					
to Licensed Rescues	10.20%	16.50%	20.00%	22.50%	25.00%

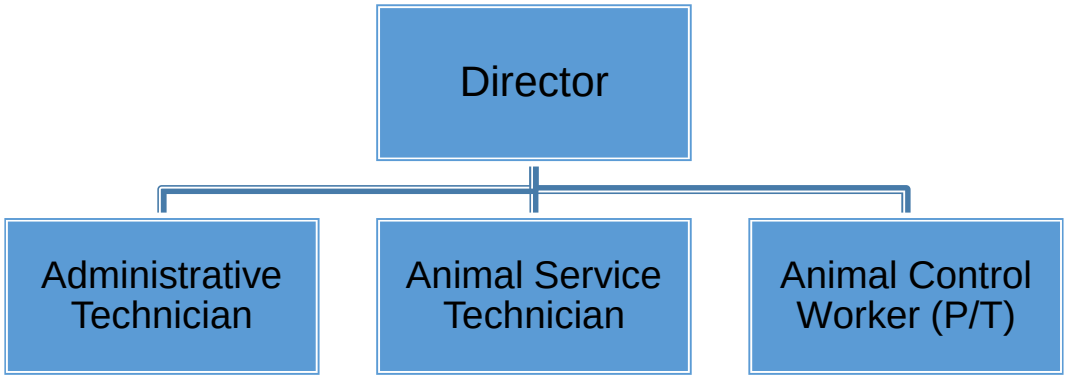
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 115,363	$ 126,513	$ 148,515	$ 158,887
Purchased/Contracted Services	16,387	16,076	20,200	19,300
Supplies	16,193	21,258	16,600	16,500
Capital Outlay	-	-	-	-
Total	**$ 147,943**	**$ 163,847**	**$ 185,315**	**$ 194,687**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	2.0	2.0	3.0	3.0
Part Time	1.0	1.0	1.0	1.0
Total	**3.0**	**3.0**	**4.0**	**4.0**

Animal Shelter



CORONER

Mission

The mission of the Coroner is associated with investigations and inquests regarding persons having died by unlawful, violent, suicidal and mysterious means.

Goals

- Continue to serve the people of Whitfield County and abide by Federal/State laws
- Continue to cut budget as much as possible
-

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Deaths:					
Natural	132	139	140	138	140
Suicide	11	9	10	14	10
Undetermined	-	1	-	1	-
All Others	44	55	55	47	55
Total	187	204	205	200	205
Autopsies/Exams Ordered	42	43	45	N/A	45

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 40,740	$ 43,408	$ 41,741	$ 62,524
Purchased/Contracted Services	49,258	43,517	64,250	71,550
Supplies	1,505	3,366	3,950	8,500
Capital Outlay	-	-	-	-
Total	**$ 91,503**	**$ 90,291**	**$ 109,941**	**$ 142,574**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	1.0	1.0	1.0	1.0
Part Time	-	-	-	3.0
Total	**1.0**	**1.0**	**1.0**	**4.0**

Current Payroll Details:

Beginning in 2016, the Deputy Coroners will no longer be paid as independent contractors, but will instead be treated as employees as per IRS rules.

EMERGENCY MANAGEMENT

Mission

Whitfield County Emergency Services strives to provide the most effective emergency communications, emergency preparedness and disaster mitigation as possible for the citizens and visitors of Whitfield County. To reach this goal, we must establish and adhere to professional standards and also attract, train, and retain the qualified employees necessary to provide this service.

Goals

- Develop and maintain Local Emergency Management programs and plans required by state and federal government
- Maintain the Emergency Operations Center (EOC)
- Provide 24-hour coordination of resources to emergencies and disasters
- Provide 24-hour coordination to multiple agencies responses
- Provide liaison with local, state, and federal authorities before, during, and after major emergencies and disasters
- Coordinate and conduct emergency management training programs
- Coordinate a minimum of one (1) training exercise annually, involving all partner agencies within the Local Emergency Operations Plan
- To prepare and promote the community's ability to prepare for and to take mitigation measures against an emergency/disaster
- Research and apply for any applicable grants to offset county costs to maintain and grow the agency

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
EOC Activations	8	7	8	8	10
Mobile Unit Deployments	17	19	22	18	20
EMA Deployments (non-mcv)	N/A	11	12	18	20
Total	**25**	**37**	**42**	**44**	**50**

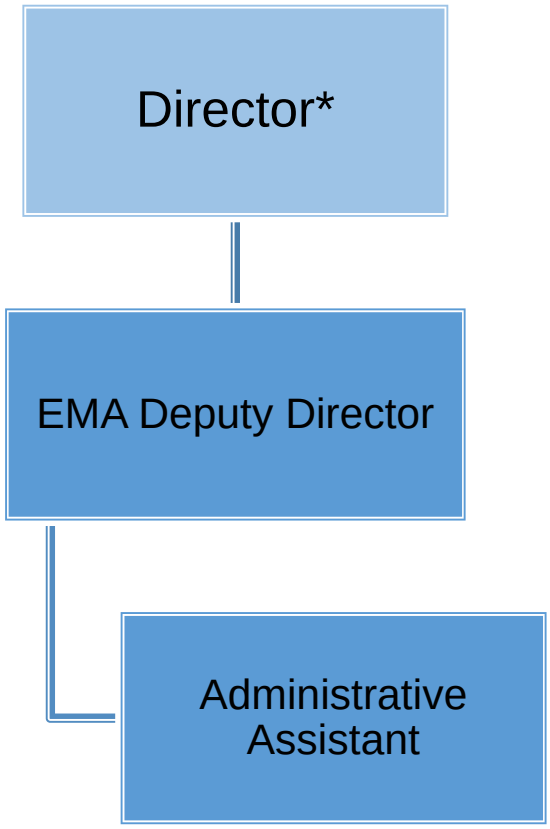
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 117,001	$ 110,204	$ 115,146	$ 129,262
Purchased/Contracted Services	17,425	22,203	45,870	46,670
Supplies	13,606	37,405	17,960	18,600
Capital Outlay	-	-	-	-
Total	**$ 148,032**	**$ 169,812**	**$ 178,976**	**$ 194,532**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	2.0	2.0	2.0	2.0
Part Time	-	-	-	-
Total	**2.0**	**2.0**	**2.0**	**2.0**

Emergency Management



* The Director is paid out of the 911 Emergency System budget.

SHERIFF'S DEPARTMENT

Mission

It is the mission of the Whitfield County Sheriffs' Office to promote a feeling of safety and security to the citizens of this community. We are determined to provide a high quality of law enforcement services related to the protection of life and property by taking active steps to prevent criminal activity. We are committed to detecting and investigating criminal activity by the apprehension and incarceration of offenders and the enforcement of criminal laws. We are committed to our constitutional authority through an effective and efficient management of a jail facility, court services and civil process. We pride ourselves on ethics, honesty, openness, and fairness. We value respect, honoring the rights and dignity of each person we are called upon to serve.

The Whitfield County Sheriff's Office is broken down into three branches which include six operational divisions: Uniform Patrol, Criminal Investigation, Court Services, Detention, Training and Fleet Services. The Uniform Patrol Division is responsible for the operation of Patrol Squads and Special Operations. The Uniform Division is the working "backbone" of the agency spanning all 24 hours in the day. The Criminal Investigations Division handles the investigation aspect of the agency involving cases ranging from simple thefts to homicides. The responsibilities of the Court Services Division encompass a wide area of concern. This division is charged with the security of the courts, serving criminal warrants and other court orders as issued by the judge, transport of patients to the many different mental health facilities across the state, and transport of prisoners to and from correctional facilities inside and outside of the state. The Detention Division is responsible for the Detention Facility which is a four story, 146,000 SF, 540 bed facility open 24 hours a day, 7 days a week. This facility houses persons arrested by area Law Enforcement Agencies, including the Whitfield County Sheriff's Office, the Police Departments of the cities of Dalton, Tunnel Hill, Cohutta and Varnell, Georgia State Patrol, G.B.I., F.B.I. and the Local Office of the I.N.S. The Training Division is responsible for ensuring compliance with the regulations mandating a specified number of annual training hours for each certified officer. The Fleet Management Division is responsible for maintaining all vehicles used by the Sheriff's Office and also the initial setup of new vehicles before they are put into service.

Goals

- Enhance "on the job" training for new recruits in the Detention and Patrol Divisions of the Sheriff's Office.
- Encourage teamwork, leadership, and professionalism at every level of the Sheriff's Office
- Maintain a competent staff to ensure the delivery of quality service to the citizens
- Have supervisors from the Sheriff's Office attend more management/supervisory training programs
- Increase emergency response capabilities by engaging in agency-wide active shooter response training.

- Prevent future domestic violence victimization by providing family violence resources and information to female inmates prior to release.
- Utilize alternate forms of training, such as online training and roll call training, to provide basic information in many areas while reducing overtime expenditures.
- Continue to utilize Inmate Work Crew manpower resources to effectively lower county budget expenditures.
- Continue our recycling efforts at the Office to ensure that the agency operates in an increasingly environmentally friendly fashion. (We recycled over 1700 lbs of paper and 1300 bottles last year.)

Sheriff's Office - Uniform Patrol Division
Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Calls for Service	41,503	52,302	53,000	51,597	52,000
Day Shift Mileage	380,986	376,695	375,000	402,691	400,000
Night Shift Mileage	379,080	358,805	370,000	357,735	360,000
Citations Issued	5,676	5,883	6,000	6,968	7,000
Animal Control Calls	3,277	3,282	3,300	2,619	2,800
# of Arrests at Schools	84	87	90	81	85
Neighborhood Watch Programs	117	117	117	118	118
Drug Cases Investigated	279	296	315	325	330
Incident Reports	6,252	6,255	6,300	6,397	6,400
Sex Offender Registration/Contacts	1,586	1,796	1,810	1,805	1,800

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 5,274,048	$ 4,865,588	$ 5,133,418	$ 5,636,689
Purchased/Contracted Services	241,988	283,837	326,700	389,100
Supplies	598,403	616,600	665,500	530,500
Capital Outlay	-	-	-	-
Total	**$ 6,114,438**	**$ 5,766,025**	**$ 6,125,618**	**$ 6,556,289**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	111.0	94.0	96.0	96.0
Part Time	-	-	-	4.0
Total	**111.0**	**94.0**	**96.0**	**100.0**

Current Payroll Details:

Beginning in 2016, the 4 Superior Court Bailiffs will no longer be paid as independent contractors, but will instead be treated as employees as per IRS rules.

Sheriff's Dept - Detention Center
Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Inmates Booked	7,000	6,697	7,000	6,836	7,000
Inmates Jailed	3,430	3,282	3,500	4,764	5,000
Maintenance Issues Reported	492	591	625	630	650
287(G) Aliens Interviewed/Encountered	358	250	190	575	590
287(G) Aliens Processed for Removal	358	250	190	86	85
Inmate Meals Served	448,232	422,670	445,000	497,286	510,000
Inmate Medical Visits	5,424	4,390	4,900	4,941	5,000

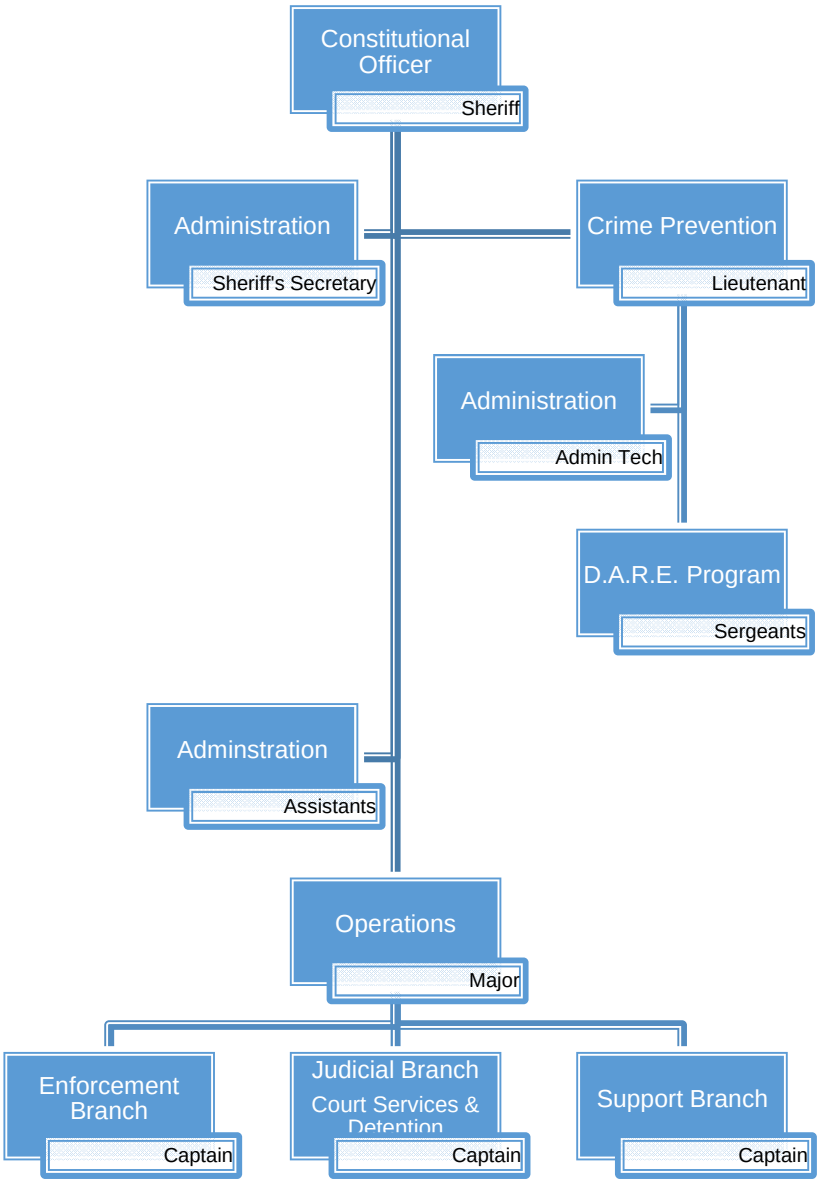
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 3,429,005	$ 4,577,130	$ 4,872,603	$ 5,195,324
Purchased/Contracted Services	1,063,761	1,245,644	1,378,150	1,315,750
Supplies	514,915	558,334	547,900	559,900
Capital Outlay	-	-	-	-
Total	**$ 5,007,681**	**$ 6,381,108**	**$ 6,798,653**	**$ 7,070,974**

Position Summary

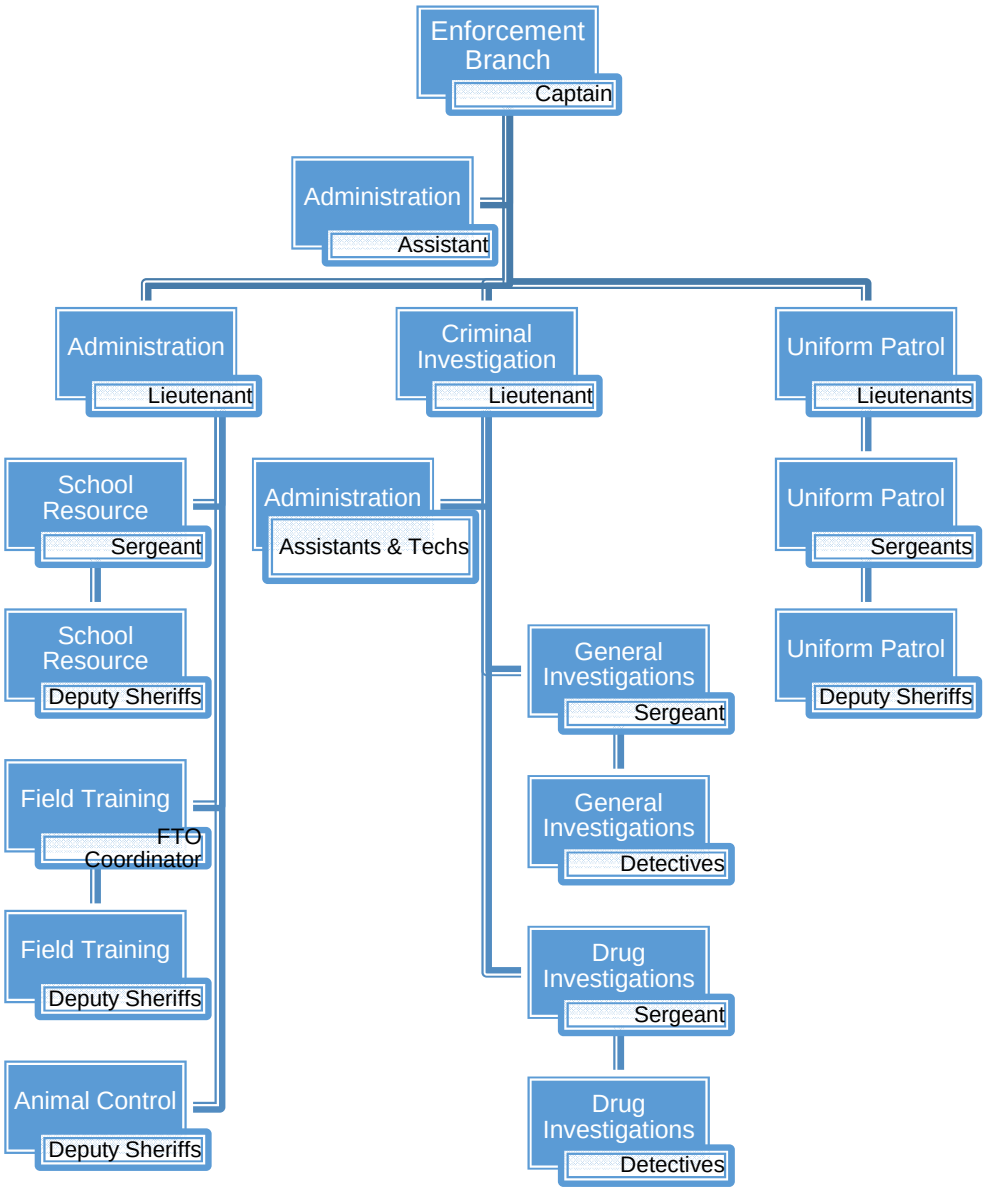
	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	83.0	103.0	106.0	108.0
Part Time	-	-	-	-
Total	**83.0**	**103.0**	**106.0**	**108.0**

Sheriff's Department
Command Structure

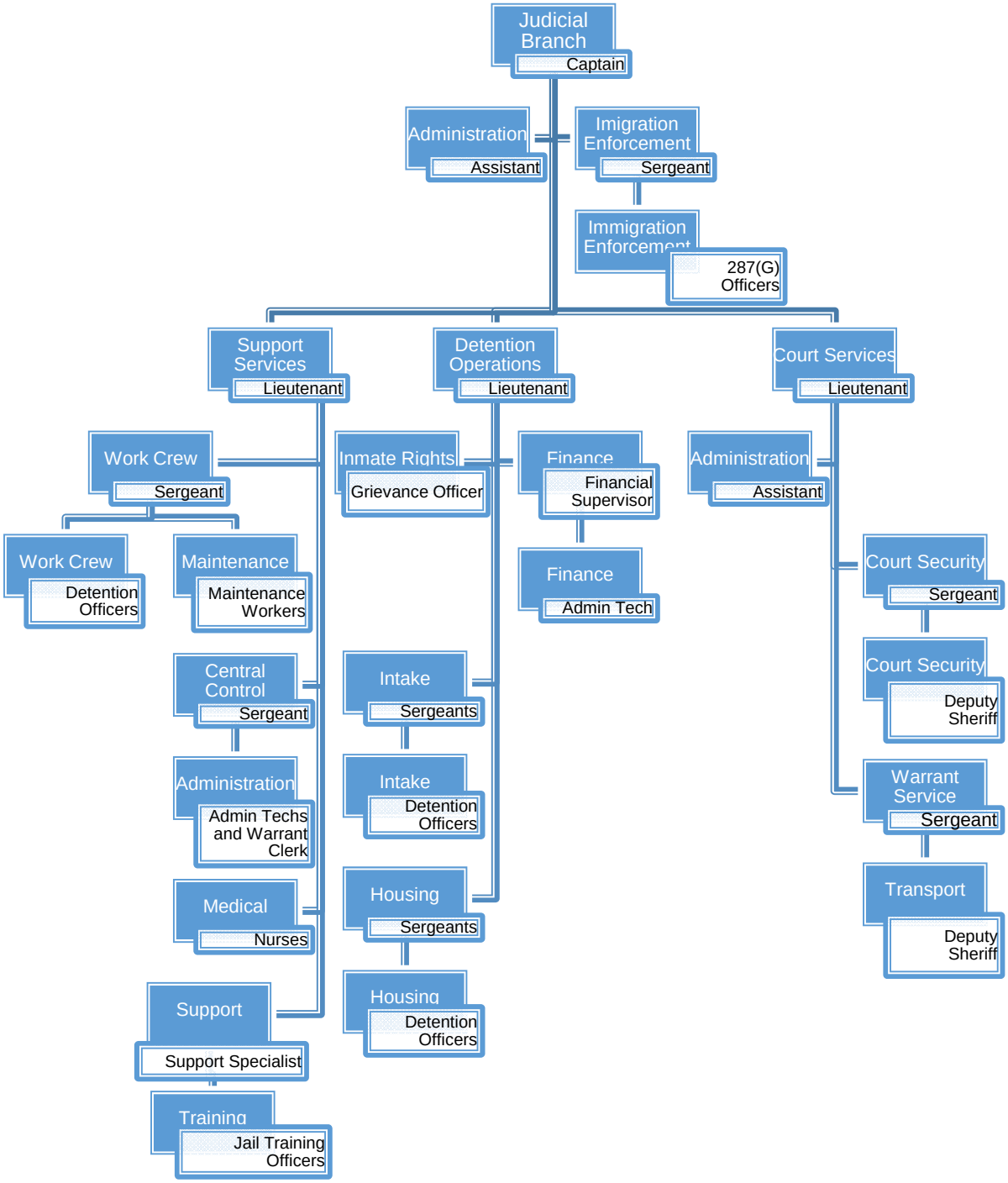


*The Judicial Branch is under the Detention Budget. All others are under the Patrol Budget.

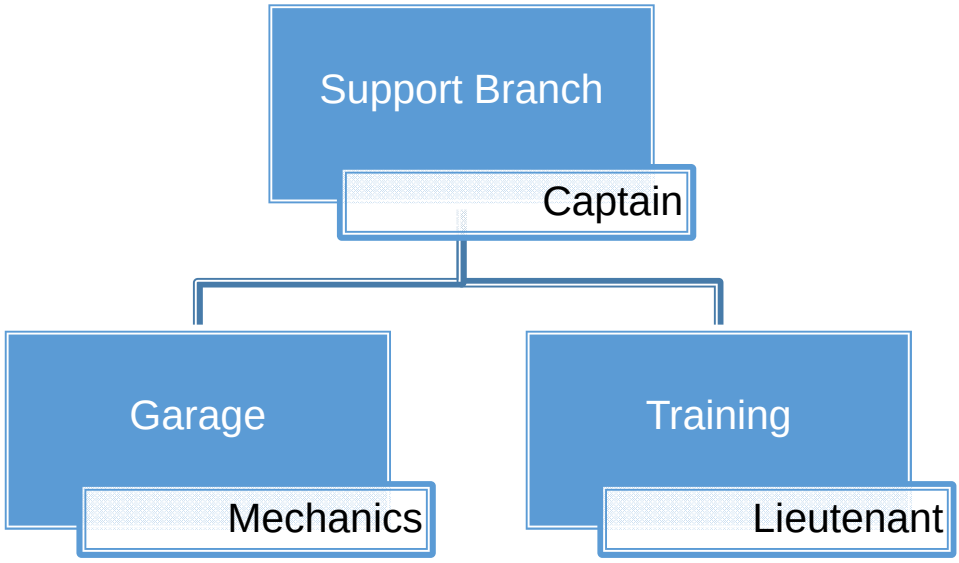
Sheriff - Enforcement Branch



Sheriff - Judicial Branch



Sheriff - Support Branch



PUBLIC SAFETY
Non-Departmental Expenditures - Summary

Budget Summary
General Fund Transfer

	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Emergency Medical Service *	$ 300,000	$ 300,000	$ 300,000	$ 300,000
Total	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**

'* The County contracts with Hamilton Emergency Medical Services, Inc. to provide emergency medical services throughout the County.

PUBLIC WORKS

Mission

The mission of the Public Works Department is to provide professional service to the citizens of Whitfield County with good stewardship and courtesy to maintain safe roadways for the public. Specific details include:

- Road maintenance
- Right of way upkeep
- Parks and special projects
- In-kind/Lost projects

Goals

- Meet 10% of Infrastructure resurfacing needs
- Continue monthly updates to administrator and board
- Improve public relations through information to public relations personnel
- Continue to monitor environmental compliance

Performance Measures

Measure	Actual FY2013	Actual FY2014	Proposed FY2015	Actual FY2015	Proposed FY2016
Total Work Orders Completed	N/A	N/A	N/A	2,381	2,400
Animals Removed from the ROW	N/A	N/A	N/A	47	50
Roadways serviced by Community Service	N/A	N/A	N/A	192	200
Culvert/Struture Work Orders Completed	N/A	N/A	N/A	162	165
Ditch Work Orders Completed	N/A	N/A	N/A	198	200
Driveway Work Orders Completed	N/A	N/A	N/A	278	280
Right Away Mowing - Miles	1,200	1,200	1,200	1,200	1,200
# of Times Mowed Annually	3	4	5	5	5
Trees Removed from ROW	N/A	N/A	N/A	168	170
Miles Paved	29	20	50	9	50
Miles Striped (Painted line miles)	244	110	250	9	100
Pot Holes Repaired	N/A	N/A	N/A	133	140
Sign Retroreflectivity Upgrade (# of Roads)	N/A	N/A	N/A	302	300
New Signs Installed	N/A	N/A	N/A	90	90
Signs Replaced Due to Damage	N/A	N/A	N/A	70	70
Special Projects	N/A	N/A	N/A	45	??

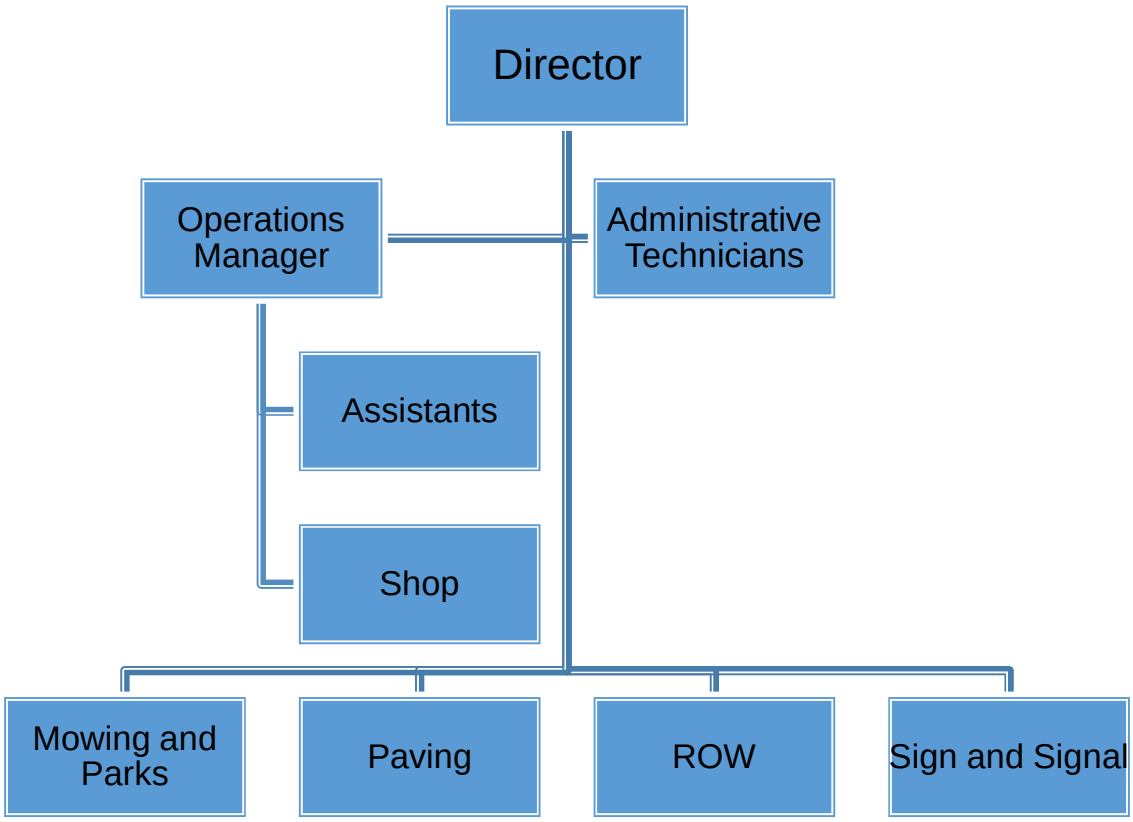
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$2,916,503	$3,099,930	$3,005,374	$3,299,649
Purchased/Contracted Services	419,243	572,430	584,030	552,650
Supplies	3,149,843	2,885,517	2,541,100	2,481,547
Capital Outlay	-	-	-	-
Total	**$6,485,588**	**$6,557,877**	**$6,130,504**	**$6,333,846**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	71.0	70.0	66.0	66.0
Part Time	-	-	-	-
Total	**71.0**	**70.0**	**66.0**	**66.0**

Public Works



HEALTH & WELFARE
Non-Departmental Expenditures - Summary

Budget Summary
General Fund Transfer

	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
DFACS	$ 80,000	$ 80,000	$ 80,000	$ 80,000
Family Support Council	8,000	8,000	8,000	10,000
GA Dept of Veterans' Services	984	984	1,000	1,000
Greenhouse Advocacy	N/A	12,000	12,000	12,000
Health Department	250,000	250,000	250,000	250,000
Indigent Funeral Expenses	85,000	95,000	85,000	45,000
Total	**$ 423,984**	**$ 445,984**	**$ 436,000**	**$ 398,000**

* Greenhouse Advocacy was budgeted within the DA's budget in 2013.

DEPARTMENT OF FAMILY AND CHILDREN SERVICES (DFACS)

Vision Statement

Stronger Families for a Stronger Georgia

Mission

The mission of the Department of Family and Children Services is to strengthen Georgia by providing individuals and families access to services that promote self-sufficiency, independence, and protect Georgia's vulnerable children and adults.

Core Values

- Provide access to resources that offer support and empower Georgians and their families.
- Deliver services professionally and treat all clients with dignity and respect. Manage business operations effectively and efficiently by aligning resources across the agency.
- Promote accountability, transparency and quality in all services we deliver and programs we administer.
- Develop our employees at all levels of the agency.

FAMILY SUPPORT COUNCIL

Mission

Murray/Whitfield Court Appointed Special Advocate (CASA) provides community-based advocacy to make certain the needs of abused and neglected children are met quickly. Trained and supervised CASA volunteer advocates provide a sustained focus on the child's best interest to avoid further victimization, and to educate the community about the needs of abused and neglected children, to advocate for resources, to help the legal system be more focused: one child at a time, so the child's right to a permanent, safe home is ensured.

Goals

- Safety Goal – CASA advocates make independently based recommendations, service referrals, monitoring of compliance and barrier removals for reunification efforts. Cases receive monthly advocate contact. CASA monitors indicators of improvement in school progress, educational needs, childcare adequacy, health needs, socialization skills, visitation with family including siblings. Adequacy, location, and safety of the family home are monitored. Indicators of improved family functioning typically includes: participation/completion of parent education, anger management, domestic violence treatment, substance abuse treatment and psychological evaluation and adherence to recommendations. The outcome will be reduced repeat maltreatment.

- Permanency Goal – CASA is cognizant of the importance of the child's sense of time, and the need for stability, nurturance and consistency. To reach the goal of permanency, CASA assesses family strength and works diligently to prevent unnecessary case court delays and promotes prompt compliance with reunification goals. CASA recognizes and supports removal of barriers to reunification with the family. Barriers may include: substance abuse; domestic violence; parenting ignorance; unemployment; child behavior unmet medical, social or psychological needs; transportation; and numerous other needs. CASA strongly advocates for the placement of siblings together while in care, preferably in close proximity to family. CASA encourages consistent visitation with parents and siblings. When reunification with the family of origin is not appropriate, relative placement is the next preferred option, with adoption being third. The outcome will be permanency.

- Well-Being Goal – To achieve the goal of child well being, CASA volunteers donate their time, expertise and energy for the wellbeing of our children. The advocates receive 40 hours of intensive advocacy training and undergo state and federal criminal background checks before they can become official advocates of the deprived children. The well-being (referred to in CASA as **"best interest"** of the child) is the primary goal of CASA training and advocacy. Family reunification is the preferred outcome for CASA advocacy with families having the capacity to provide for their children's need

Narrative

Advocacy entails the referral of appropriate community services. Support of the families in acceptance of the services and monitoring of participation and resultant outcomes of improved family functioning are key advocacy components. CASA monitors demonstration of service outcomes and reports to the juvenile court accordingly. Indicators that family reunification is successful occur when the family becomes knowledgeable about community resources and are enabled to access resources as needed. Families will show evidence of improved capacity in parenting skills, and knowledge of developmental, educational, physical and mental needs of their child prior to recommendation of reunification by a CASA Advocate.

HEALTH DEPARTMENT

Vision

Our Vision for the Whitfield County Health Department is healthy people, families and communities.

Mission

Our mission is to promote and protect the health and safety of the people in Whitfield County wherever they live, work and play, through population-based preventive programs including:

- Prevention of epidemics and the spread of disease
- Protection of environmental hazards
- Injury prevention
- Promotion and encouragement of healthy behaviors
- Responding to disasters and assisting communities to recover
- Assisting our community in assessing the quality and accessibility of health services

Goals

- Continue to provide local public health services as required by state and federal regulations and mandates
- Increase and strengthen community partnerships with other organizations in Whitfield County
- Promote and provide immunization services to residents of the community
- Provide pediatric dental services
- Provide adult and pediatric primary care services through the Medical Access Clinic and Children's Clinic
- Provide adult and pediatric preventive care services through the Medical Access, Women's Clinic, and Children's Clinic
- Provide school nursing services through contractual agreement as requested by school systems.
- Provide pharmaceutical assistance through the Medbank program.
- Provide 24 hour coordination of Public Health services as needed in the event of local emergencies and disasters
- Participate in local trainings exercises with the LEPC

- Research and apply for any applicable grants to offset budgeted funding deficits as appropriate
- Provide community education related to public health issues as indicated
- Provide education, including CPR, to health department staff and other community partners as indicated
- Promote child passenger safety through the Child Safety Seat Grant and child restraint installation as indicated
- Provide environmental health services such as inspecting food service establishments, swimming pools, tourist accommodations, body art studios. On-site sewage management; Provide lead poisoning prevention programs and rabies control though adoption of rabies control rules and investigating animal bites

PARKS AND RECREATION

Mission

The Whitfield County Parks and Recreation Department is committed to provide organizational, professional, developmental, and maintenance assistance to the sponsoring community volunteer agencies of the elementary school districts.

This commitment includes the purpose of providing organized recreational activities for the youth of Whitfield County to aid in the physical development through fun and exercise, teach the basic fundamental skills of each individual sport offered, aid in the social development through good sportsmanship and moral character with adult guidance and to teach good attitudes and discipline. The organizational commitment includes arranging meeting and training for coaches and officials, to provide an Executive Committee of volunteers to govern all youth leagues participating and to insure that all participants can register for the school they attend.

The Parks and Recreation Department staff is dedicated to train and develop good skills in the adult coaches through clinics and classroom study.

The Parks and Recreation Department is responsible to develop and maintain recreational facilities at each community park in cooperation with the Whitfield County Board of Education and the local community volunteer athletic associations.

Goals

- Promote and market Whitfield County's recreation programs, parks and open spaces
- Maintain harmony with Community Associations
- Ensure every visitor has a quality experience
- Complete a community park for the residents in the West Side community
- Refurbish existing park facilities to a high standard
- Implement new programs that will serve more resident
- Build staff levels that can thoroughly manage a quality program and plan for staff needs for the future park growth at Westside and Edwards Park
- Involve and empower Community Groups

- Conserve and sustain Whitfield County's natural and cultural resources for future generations
- Continue to work with City of Dalton, Tunnel Hill, Cohutta and Varnell on future possibilities for recreation
- Develop a plan for a full service Southside Park

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Total children served	4,000	3,700	4,000	3,820	3,900
Number of Teams:					
Football	35	35	35	33	32
Baseball	55	70	65	80	80
Softball	25	25	25	28	28
Basketball	80	88	88	101	100
Soccer	N/A	N/A	20	31	45
Miracle League participants	N/A	100	100	110	110
Competitive teams	33	24	24	25	30
Cheerleading participants	N/A	33	35	26	30

Budget Summary

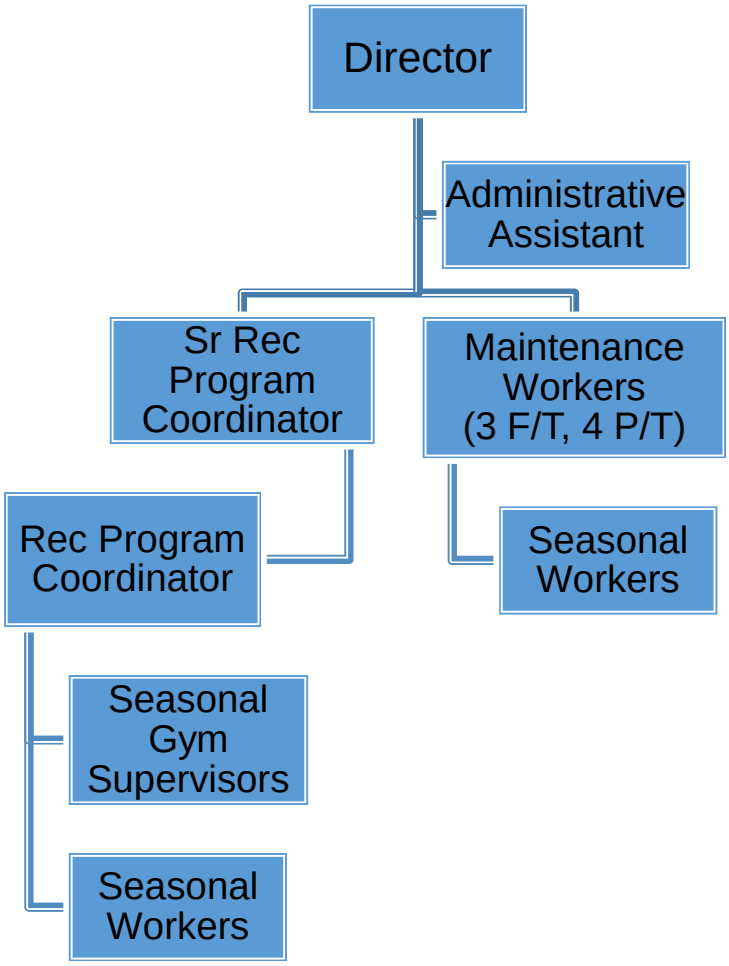
Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 366,789	$ 355,778	$ 476,972	$ 476,972
Purchased/Contracted Services	121,313	104,875	128,050	128,050
Supplies	296,716	407,094	405,100	405,100
Capital Outlay	-	-	-	-
Total	**$ 784,818**	**$ 867,747**	**$ 1,010,122**	**$ 1,010,122**

Position Summary

	FY 2013	FY 2014	FY2015	FY2016
Permanent	8.0	8.0	7.0	7.0
Part Time	5.0	7.0	8.0	4.0
Total	**13.0**	**15.0**	**15.0**	**11.0**

12 seasonal employees are also used as Gym Supervisors and Facility Attendants but are not included in headcount.

Parks and Recreation



COUNTY EXTENSION SERVICE

Mission

The mission of the UGA Extension is to the Whitfield County community unbiased, research-based education in agriculture, the environment, communities, youth and families. Through the Extension office, the University of Georgia College of Agricultural and Environmental Sciences helps citizens of Whitfield County and their families become healthier, more productive, and environmentally responsible.

Extension also coordinates Georgia 4-H youth development programs in Whitfield County. The mission of Georgia 4-H is to assist youth in acquiring knowledge, developing life skills, and forming attitudes that will enable them to become self-directing, productive and contributing members of society.

Goals

- Provide, in a timely manner, accurate information to the citizens of Whitfield and neighboring counties regarding Agriculture and Natural Resources, Family and Consumer Sciences, and 4-H
- Evaluate the educational needs of Whitfield County residents and develop programs that specifically target and impact these needs
- Receive the professional and educational trainings necessary to address these determined needs
- Be a trusted source of education, innovation, and information for the county's agricultural industry and all residents in Whitfield County.
- Provide education and information to promote healthy lifestyles for Whitfield County residents
- Assist Whitfield County's youth via 4-H in-school and after school programs through "hands on" learning experiences, focusing on agricultural and environmental issues, agriculture awareness, leadership, communication skills, health and nutrition, conservation, and citizenship

Narrative

Whitfield County Extension reaches out to the Whitfield County residents through various programs.

- **Agriculture and Natural Resources** programs include the Whitfield/Murray County Master Gardener monthly meetings with approximately 10 active; two Adopt-a-Stream activities – monthly monitoring at Tar Creek/Al Rollins Park and an Annual River's Alive clean up event at McClellan Creek/Civitan Park; Lakeshore Community Garden with 60 members working 76 plots as well as a gleaner's garden whose produce is donated to local food banks; an educational rain garden at Al Rollins Park; setting up water conservation or horticultural displays at various community events; collaborations with Whitfield County Schools Career Technical and Agricultural Education Advisory Board, Northwest GA Fair Board, Civitan Club, Dalton Tree Board, Keep Dalton/Whitfield Beautiful, Whitfield County Saddle Club, Northwest Georgia Cattleman's Association and local garden clubs.

- **Family and Consumer Science** program priorities in Whitfield County are focused on offering Expanded Food and Nutrition Education Program (EFNEP). Program objectives of Whitfield County EFNEP program includes improving the diet and health of the family, improve practices in food safety, and increase family ability to manage funds that are associated with food. The method with which we reach families is by using *Food Talk*. *Food Talk* is an adult-based learning curriculum that addresses ways to eat healthier meals while being mindful of family time and money limitations. Whitfield County Extension promotes Walk Georgia, a statewide Extension program, every spring and fall. This program encourages exercise to help reduce risks of obesity and chronic diseases such as diabetes and cancer.

- **Whitfield County 4-H** programs provide experiential learning opportunities to the Whitfield County and Dalton Public schools utilizing Georgia 4-H curricula that supports the Georgia Standards of Excellence. In addition, 4-H provides various local and district events like teen leadership training, 4-H summer camps, 4-H summer day camps, service learning opportunities, County and Northwest District Project Achievement competitions, 4-H State Council, Junior and Senior Conferences, Fall Forum, District Consumer and Forestry Judging competitions, *Health Rocks!* Action Leader trainings, and the 4-H Ambassador programs. Monthly Service Leadership Activities Members (SLAM) meetings are held for 6^{th} – 12^{th} graders. Over 1,300 youth participate annually in Whitfield County 4-H programs.

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Agriculture and Natural Resources:					
Educational Programs	47	35	30	48	40
Individual Contacts - face to face	3,000	2,226	2,500	3,821	3,000
Phone Contacts	769	705	800	614	600
Special Events	5	4	5	2	4
Expanded Food & Nutrition Education:					
Enrolled participants	99	302	350	454	500
Program graduates (complete all sessions)	58	151	200	232	250
# of family members (indirect contacts)	404	1,290	1,500	1,896	2,000
4-H:					
5th Grade Monthly Programs	40	35	35	34	32
Middle & High School Presentations	88	83	80	69	70
Summer Camps/Day Camps	19	15	15	22	20
Enrollment/Participants	1,673	1,401	1,450	1,368	1,300
*SLAM (6th -12th grade afterschool)	65	60	60	59	65

*Service Leadership Activities Members

Budget Summary

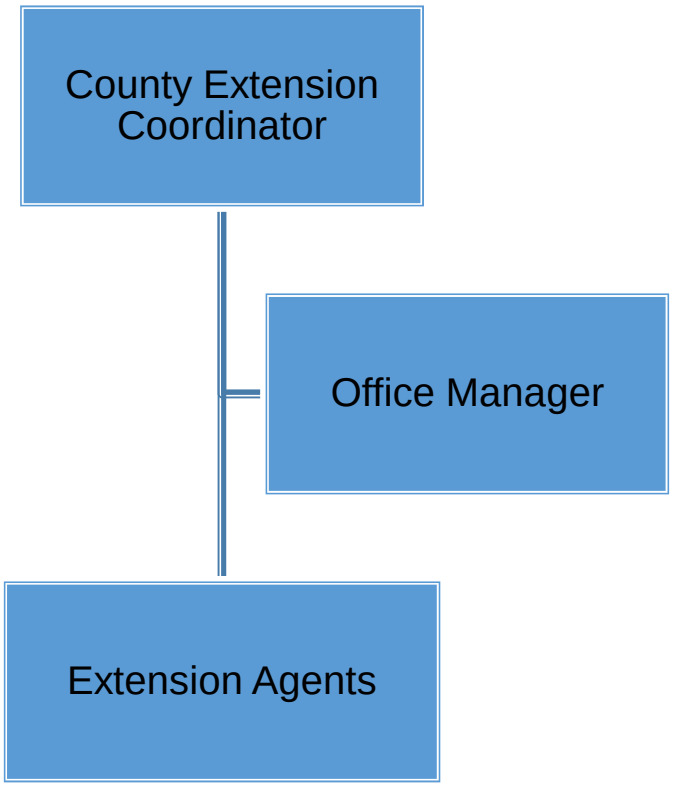
Departmental Expense	Acutal FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 56,593	$ 53,140	$ 56,909	$ 57,038
Purchased/Contracted Services	38,413	31,971	40,675	40,095
Supplies	14,698	15,679	13,800	14,225
Capital Outlay	-	-	-	-
Total	**$ 109,704**	**$ 100,790**	**$ 111,384**	**$ 111,358**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	3.0	3.0	3.0	3.0
Contract Personnel	1.0	1.0	1.0	1.0
State Paid Personnel	2.0	3.0	3.0	3.0
Total	**6.0**	**7.0**	**7.0**	**7.0**

Notes: Permanent personnel are funded partly by the County and partly by the State.

County Extension Service



COUNTY ENGINEER

Mission

The mission of the Whitfield County Engineer's Office is to provide prompt, courteous service to the public, while fulfilling our obligations set forth by the laws of the State of Georgia in the most efficient and cost effective manner possible. The County Engineer's Office also pledges to be fiscally responsible and accountable to the public for projects completed and dollars expended.

Goals

- To provide the citizens of Whitfield County safe roads by which to travel
- To provide the building community an efficient and helpful plan review process
- To comply with the environmental laws and codes of Whitfield County, the State of Georgia, and the United States
- To cross-train employees to maximize their growth and the efficiency of the engineering department
- To consistently enforce the storm water ordinances of Whitfield County and the City of Dalton

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Soil Erosion Control Inspections	354	155	355	163	200
Soil Erosion (LDA) Permits Issued	N/A	N/A	N/A	55	60
Storm Water Inspections	N/A	N/A	N/A	15	20
Storm Water Permits Issued	8	12	20	31	35

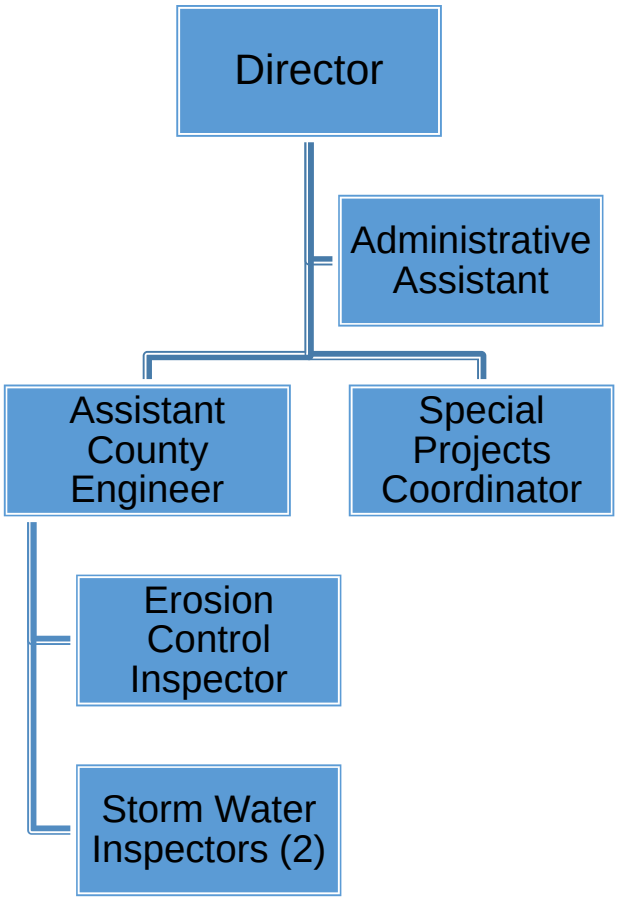
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 296,810	$ 302,933	$ 460,914	$ 534,879
Purchased/Contracted Services	9,434	9,994	25,930	24,100
Supplies	7,748	11,122	32,590	29,050
Capital Outlay	-	-	-	-
Total	**$ 313,991**	**$ 324,049**	**$ 519,434**	**$ 588,029**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	4.0	4.0	6.5	7.0
Part Time	1.0	1.0	-	-
Total	**5.0**	**5.0**	**6.5**	**7.0**

County Engineer



INSPECTIONS & ENFORCEMENT

Mission

The Inspections and Enforcement division of the Whitfield Engineering Department is responsible for the administration and enforcement of the Georgia minimum standard technical codes for construction and the enforcement of the City of Dalton and Whitfield County ordinances for building, zoning and property maintenance to ensure the health, safety and welfare of the general public.

Goals

- To develop and retain a highly trained and qualified staff of certified professional inspectors.
- To cross train all inspectors to competently perform all inspections for a single structure providing better personal service than a succession of different inspector
- To provide quality customer service through prompt, courteous, knowledgeable responses to citizen inquires and efficient processing of applications for permits and plan reviews
- To promptly investigate complaints of violations of Whitfield County and City of Dalton zoning regulations and the adopted property maintenance codes and to initiate actions to abate such violations
- To save time and conserve fuel by combining inspections where possible to reduce the number of driving trips to construction projects, planning the most efficient inspection routes reducing back tracking, and dividing inspections by areas to limit driving time between inspections and prevent overlapping inspection routes
- To train all staff to be proficient in the use of permitting software

Narrative

The Inspections and Enforcement office will maintain a relatively small staff of inspector/code enforcement personnel cross-trained in all code areas including construction, zoning enforcement, housing and property maintenance. This will allow greater flexibility in assigning work to the inspectors and empower them to resolve all code issues without referring identified violations to others.

Fuel and vehicle maintenance cost will be reduced by planning more efficient inspections and inspection routes requiring fewer driving miles. This should also allow inspectors more time in the office for training, entering inspection information and returning calls and emails.

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Permits:					
Building/Structures	383	566	600	636	600
Electrical	425	493	500	583	550
Plumbing	114	138	140	171	150
Gas	33	4	20	10	20
HVAC	101	151	150	162	150
Pool	11	14	15	21	20
Demolition	15	11	13	22	15
Code Enforcement Actions	950	1,000	1,000	1,000	1,000
OTC Inspections (Dalton)	170	148	150	125	150

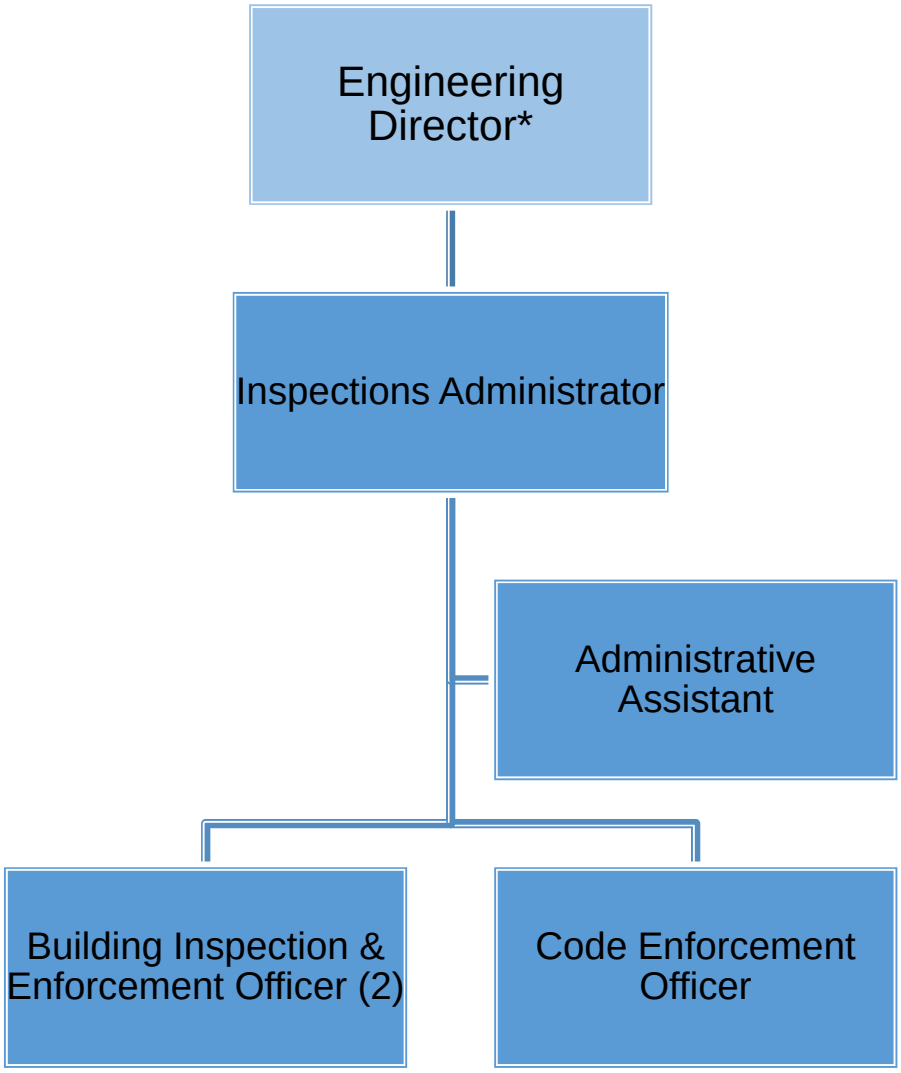
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 292,148	$ 322,683	$ 299,849	$ 324,008
Purchased/Contracted Services	13,192	11,778	19,600	19,600
Supplies	14,807	12,675	22,000	17,500
Capital Outlay	-	-	-	-
Total	**$ 320,147**	**$ 347,136**	**$ 341,449**	**$ 361,108**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	5.0	5.0	5.0	5.0
Part Time	0.0	0.0	0.0	0.0
Total	**5.0**	**5.0**	**5.0**	**5.0**

Inspections and Enforcement



* Director is paid out of the Co. Engineer budget.

DALTON/WHITFIELD METROPOLITAN PLANNING ORGANIZATION (MPO)

Mission

The overall mission of the MPO is to maintain a continuing, comprehensive, and cooperative planning process. Led by two MPO committees, the process is designed to encourage involvement by all interested groups, such as the business community, neighborhood associations, environmental organizations, social service agencies, educational institutions, and the general public. The MPO in coordination with local governments, local transportation agencies, Georgia Department of Transportation, and Federal Highway and Transit Administration conduct the transportation planning process.

Goals

- **Establish a setting:** Establish and manage a fair and impartial setting for effective regional decision making in the metropolitan area.
- **Evaluate alternatives:** Evaluate transportation alternatives in context with the geography, the nature of existing transportation issues, and the available options. Evaluation of alternative is included in various planning activities that are outlined in the Unified Planning Work Program (UPWP).
- **Develop a Unified Planning Work Program (UPWP):** Develop an annual work program that outlines the transportation planning activities to be performed by the MPO staff and other agencies.
- **Maintain a Long Range Transportation Plan (LRTP):** Develop and update a long-range transportation plan for the Dalton/Whitfield County Urban Area covering a planning horizon of at least twenty years that promotes (1) mobility, access and safety for people and goods, (2) efficient transportation system performance and preservation, and (3) quality of life.
- **Develop a Transportation Improvement Program (TIP):** Develop a program based on the long-range transportation plan and designed to serve Dalton and Whitfield County's goals, using expenditure, regulations, operating, management, and financial tools.
- **Involve the Public:** With the aid of the MPO Citizens Advisory Committee, involve the general public and significantly affected sub-groups in the five functions listed above.

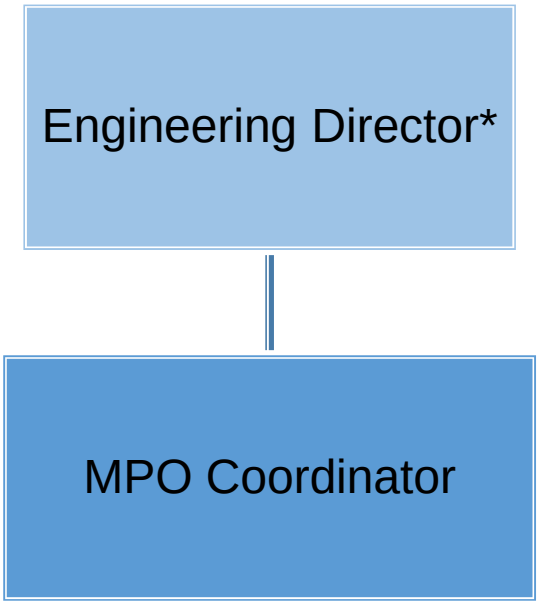
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 71,282	$ 64,394	$ 49,274	$ 60,171
Purchased/Contracted Services	26,119	41,577	197,867	119,515
Supplies	9,319	3,892	5,550	3,500
Capital Outlay	-	-	-	-
Total	**$ 106,720**	**$ 109,862**	**$ 252,691**	**$ 183,186**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	1.0	1.0	1.0	1.0
Part Time	0.0	0.0	0.0	0.0
Total	**1.0**	**1.0**	**1.0**	**1.0**

MPO



* Director is paid out of the Co. Engineer budget.

HOUSING & DEVELOPMENT
Non-Departmental Expenditures - Summary

Budget Summary
General Fund Transfer

	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Community Development Corp	$ 80,000	$ 80,000	$ 80,000	$ 90,000
Convention & Visitors Bureau	150,000	152,210	173,000	173,000
Planning (NWGRC)	76,000	48,000	48,000	48,000
Timber Protection	7,796	7,868	7,868	7,868
Trade and Convention Center	360,745	347,424	359,905	418,644
Tunnel Hill Heritage	8,750	8,750	8,750	8,750
Total	**$ 683,291**	**$ 644,252**	**$ 677,523**	**$ 746,262**

COMMUNITY DEVELOPMENT CORPORATION (CDC)

Mission

The Dalton-Whitfield Community Development Corporation is a HUD certified agency. The mission of the Community Development Corporation is to facilitate the ability of all Dalton and Whitfield County residents to acquire and maintain safe and decent housing.

Goals

The overall goal of the Dalton-Whitfield CDC is to improve the quality of life for citizens as a result of increased and better housing options.

Annual goals are determined and prioritized utilizing Housing Needs Assessments data and of existing housing trends incorporated into the realities of the local housing market. Based on the fact that economically Whitfield County is still considered in crisis and the housing market is very volatile even now the top five 2015 goals are:

- to decrease the number of foreclosed properties
- to decrease the number of homeless and unstably housed residents
- to improve the physical condition of substandard housing both for purchase and rental
- to supply available tools and resources to all residents in order for them to maximize and protect the value of their property
- to provide the education necessary to previous homeowners who lost homes to foreclosure in order to re-establish homeownership

The existing programs utilized to accomplish the aforementioned mission statement and to attain goals as determined by the DWCDC all come under housing service delivery categories as defined by and reported to HUD. These include:

- Pre and Post Purchase Education/Group Workshops
- Pre-Purchase Housing Counseling
- Foreclosure Prevention Counseling
- Homeowner Services
- Securing or Maintaining Rental Housing
- Seeking Shelter or Homeless Services
- Administration, Fair Housing or Special Projects

DALTON AREA CONVENTION & VISITORS BUREAU (CVB)

Mission

To enhance the local economy by promoting the long term development of the Dalton Area as a hub for Tourism, Meetings, Conventions, Tradeshows & Sporting Events.

Goals

- To develop positive economic impact in Dalton and Whitfield County by attracting meetings and group business generating overnight stays
- To market the destination of Dalton and Whitfield County as a leisure and transient stop over destination for visitors
- To develop and distribute information about events and activities in Dalton and Whitfield County
- To distribute information at local welcome and state visitor information centers
- To develop co-op opportunities for all tourism partners in Dalton and Whitfield County
- To collaborate with other economic impact focused organizations in Dalton and Whitfield County
- To aid in tourism asset development and special event support in Dalton and Whitfield County
- To enhance the Tunnel Hill tour to benefit Tunnel Hill economically through tourism

PLANNING
NORTHWEST GEORGIA REGIONAL COMMISSION (NWGRC)

Mission

The mission of the NWGRC is to provide general planning and development control consultation and administration services to Whitfield County. The Northwest Georgia Regional Commission is a multi-county organization consisting of 15 Northwest Georgia counties and 50 municipalities. Major responsibilities of the regional development center include: (1) implementation of the Georgia Planning Act of 1989; (2) administration of the Area Agency on Aging; (3) administration of the Workforce Investment Act; and (4) providing planning and development assistance to member governments in areas they could not otherwise afford.

Goals

- To develop a plan that will guide county development
- To ensure county regulations are followed pertaining to land development
- To provide design assistance to developers
- To assure a professional point of contact for all land development needs within the county
- To attract & retain high quality developments through innovative design and sustainable practices
- To promote sustainable development and foster a unique sense of place for all residents

DALTON
CONVENTION CENTER

Mission

The mission of the Dalton Convention Center is to utilize corporate, community and facility resources to provide optimal customer service and make a significant economic and cultural impact on Dalton, Whitfield County and the northwest Georgia region through promoting and increasing tourism, conventions, special events, corporate business and various other public and private events held at the Dalton Convention Center.

Goals

- Increase long and short term bookings for the facility through the addition of new public events.
- Continue the re-branding of the facility to improve its image.
- Provide event organizers and attendees with a positive and memorable experience that will result in return business.
- Continually increase our standards for optimal customer service.
- To develop and maintain an operations policy/procedure manual.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted for specific purposes. The County maintains the following special revenue funds for FY 2016:

Fund	Title	2016 Budget Expenditures	Revenue
205	Law Library	33,600	33,600
209	JDA Project Fund	29,000	-
210	District Attorney Forfeiture Fund	18,000	18,000
211	Sheriff's Forfeiture Fund	390,125	250,125
215	911 Emergency System	2,364,214	1,725,000
226	Whitfield County NSBG	83,618	-
229	Hazard Mitigation Grant	22,558	22,558
233	Conasauga A.D.R. Program	46,255	67,005
234	Divorce Seminar	11,000	11,000
235	Juvenile Service Fund	5,500	5,500
236	Local Victim Assistance Program	86,000	86,000
237	Drug Abuse Treatment & Education	148,859	114,000
239	Byrne JAG Grants	230,305	230,305
240	CHIP Grant	140,000	140,000
247	Homeland Security Grant	90,000	90,000
264	Georgia Civil War Heritage	472,990	472,990
270	Special Fire District	6,040,646	6,040,646
271	Jointly Funded District	594,400	594,400
273	Solid Waste District	425,000	425,000
275	Hotel/Motel Tax	225,000	225,000
	SUBTOTAL	11,457,070	10,551,129
	Transfer From GF		180,702
	Fund Balance		725,239
	GRAND TOTAL	11,457,070	11,457,070

SUPERIOR COURT
Law Library

Mission

The Official Code of Georgia Annotated (O.C.G.A.) 36-15-1 through 12 establishes the foundation for which Whitfield County maintains and operates a Law Library. The purpose for this library is to meet the local attorney's, public and judges needs as it relates to the research and clarification of legal issues.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 2,400	$ 2,400	$ 2,400	$ 2,181
Purchased/Contracted Services	155	404	155	405
Supplies	26,676	28,061	32,000	31,014
Capital Outlay	-	-	-	-
Total	**$ 29,231**	**$ 30,865**	**$ 34,555**	**$ 33,600**

JOINT DEVELOPMENT AUTHORITY PROJECT FUND

The JDA Project Fund is used to account for revenue to be used for economic development in Carbondale Business Park.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	869,683	29,000
Supplies	-	-	-	-
Capital Outlay	-	-	800,873	-
Total	**$ -**	**$ -**	**$ 1,670,556**	**$ 29,000**

DISTRICT ATTORNEY FORFEITURE FUND

The D.A.'s Forfeiture Fund is used to account for funds and property seized through court ordered forfeitures for the purpose of enhancing law enforcement.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	25,250	18,139	15,000	18,000
Capital Outlay	-	-	-	-
Total	**$ 25,250**	**$ 18,139**	**$ 15,000**	**$ 18,000**

SHERIFF'S FORFEITURE FUND

The Sheriff's Forfeiture Fund is used to account for seized property through court ordered forfeitures for the purpose of enhancing law enforcement.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	3,337	19,349	-	-
Supplies	233,936	129,813	100,000	130,125
Capital Outlay	229,492	311,517	200,000	250,000
Other	-	-	-	10,000
Total	**$ 466,765**	**$ 460,679**	**$ 300,000**	**$ 390,125**

911 EMERGENCY SYSTEM

Mission

The mission of the Whitfield County E911 Communications Center is to provide the most efficient and effective emergency communications possible. We are dedicated to serving as the vital link between the public and public safety organizations through responsiveness and technical excellence while in partnership with our users and employees. We will be lifelong learners, accepting responsibility, challenges and necessary changes with a willing attitude as required by our profession.

Goals

- Provide the most effective emergency communications possible for the citizens and visitors of Whitfield County
- Provide public safety field personnel with professional communication services emphasizing safety, accuracy and cooperation
- Continue to research, grow and provide an effective training program to telecommunicators
- Establish, maintain, review and update guidelines and policies
- Continually seek ways to improve the communication services we provide

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
10 Digit Calls	218,900	219,397	220,000	207,674	210,000
911 Land Line Calls	17,000	18,755	18,000	17,224	18,000
911 Cell Phone Calls	66,000	66,459	67,000	67,341	68,000
VoIP	224	233	230	282	300
Total	**302,124**	**304,844**	**305,230**	**292,521**	**296,300**

*2013 totals are estimated, data was lost due to lightning strike that occurred.

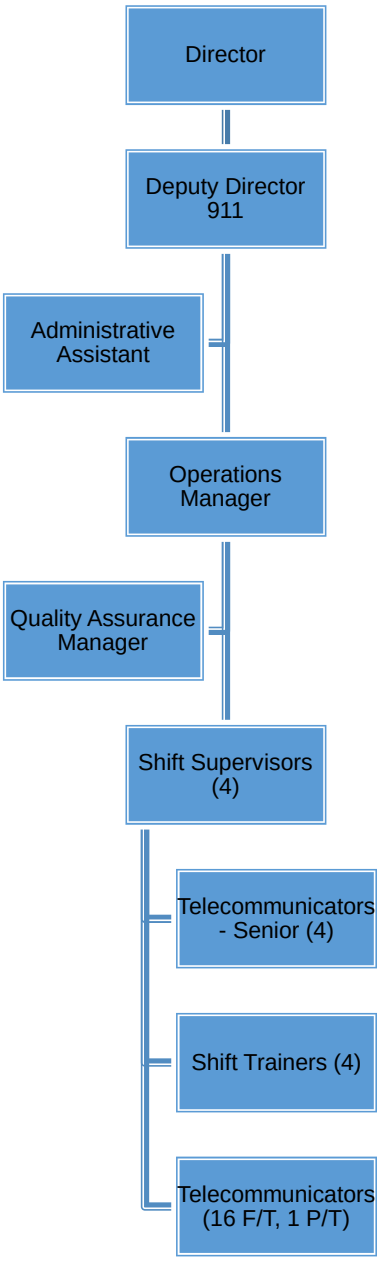
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 1,313,393	$ 1,473,725	$ 1,762,973	$ 1,775,844
Purchased/Contracted Services	362,275	347,560	403,370	396,015
Supplies	62,150	100,931	89,050	92,855
Capital Outlay	217,898	90,750	35,000	99,500
Total	**$ 1,955,716**	**$ 2,012,967**	**$ 2,290,393**	**$ 2,364,214**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	27.0	28.0	33.0	33.0
Part Time	3.0	4.0	1.0	1.0
Total	**30.0**	**32.0**	**34.0**	**34.0**

911 Emergency System



NEIGHBORHOOD STABILIZATION BLOCK (NSBG) GRANT

The NSBG Grant Fund accounts for revenues associated with the purchase and redevelopment of foreclosed upon homes and residential properties, and can be used to purchase and rehabilitate homes and residential properties that have been abandoned or foreclosed upon in order to sell, rent or redevelop.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	60,320	-	-	83,618
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total	**$ 60,320**	**$ -**	**$ -**	**$ 83,618**

HAZARD MITIGATION GRANT

The Hazard Mitigation Grant Fund accounts for grant funds provided by the Federal Emergency Management Agency for the purchase of weather radios to be distributed to citizens throughout the County.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	20,000
Supplies	-	-	-	2,558
Capital Outlay	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ 22,558**

SUPERIOR COURT
Conasauga
Alternative Dispute Resolution Program (ADR)

Mission

The Alternative Dispute Resolution or "ADR" Program provides a means for civil and domestic cases to be settled which can many times be faster and less costly than the use of traditional court proceedings such as hearings and trials. The most common form of ADR used in this program is "Mediation", in which a neutral third party called a mediator meets confidentially with the parties, and sometimes their attorneys to help them find common grounds of understanding which may lead to an acceptable solution to their dispute. When mediation is successful, since the parties have participated in the settlement of their case they will usually be more satisfied with the outcome and therefore less likely to need future court services. However, if an agreement cannot be reached through mediation the case will continue on through the normal court process. Cases are referred to the ADR Program by the judge assigned to the case and any party or their attorney may request that the judge make a referral. In most cases ADR Program services are free of charge to the parties. (Local Court ADR Rules)

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 12,000	$ 12,000	$ 11,998	$ 10,905
Purchased/Contracted Services	12,547	22,055	37,500	35,350
Supplies	-	95	-	-
Capital Outlay	-	-	-	-
Total	**$ 24,547**	**$ 34,150**	**$ 49,498**	**$ 46,255**

SUPERIOR COURT
Divorce Seminar

Mission

The Divorce Seminar is a four-hour educational program designed to assist parents by offering time-proven information on ways they may effectively help their children cope with divorce or other family discord. The parties in all domestic cases involving minor children must attend the seminar before their cases can be finalized. The seminar is offered each month in Murray and Whitfield counties at a session on a Thursday morning in Dalton; a session on a Saturday morning in Chatsworth; and two, two-hour evening sessions in Dalton. Pre-registration at the Superior Court Clerk's Office in either Murray or Whitfield County is required before the seminar can be attended. Registration by telephone or at a seminar session is not allowed. There is a $30 per person fee charged to offset the expenses of the program. However, anyone who cannot afford to pay the fee may file a written application for fee waiver in the Court Administrator's office 8:30 a.m. to 4:30 p.m., Monday through Friday. The office is located on the second floor of the Whitfield County Courthouse.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	8,238	8,065	8,600	8,400
Supplies	1,955	2,370	2,600	2,600
Capital Outlay	-	-	-	-
Total	**$ 10,193**	**$ 10,435**	**$ 11,200**	**$ 11,000**

JUVENILE SERVICE FUND

The Juvenile Service Fund is used to account for funds associated with juvenile court ordered supervision fees.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	18,625	10,437	9,000	5,500
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total	**$ 18,625**	**$ 10,437**	**$ 9,000**	**$ 5,500**

LOCAL VICTIM ASSISTANCE PROGRAM

The Local Victim Assistance Program Fund is used to account for funds associated with a program to assist victims of crimes or abuse.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Costs	25,085	26,609	25,800	25,800
Other Financing Uses	58,531	62,078	60,200	60,200
Total	**$ 83,616**	**$ 88,687**	**$ 86,000**	**$ 86,000**

SUPERIOR COURT
Drug Abuse Treatment & Education (D.A.T.E.)

Official Code of Georgia Annotated (O.C.G.A.) 15-21-100 allows for the collection of moneys arising from fines and forfeited bonds and is for the sole purpose of drug abuse treatment and education programs relating to controlled substances and marijuana.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ 59,384	$ 68,859
Purchased/Contracted Services	14,713	44,956	60,000	60,000
Supplies	-	-	20,000	20,000
Capital Outlay	-	86,090	-	-
Total	**$ 14,713**	**$ 131,046**	**$ 139,384**	**$ 148,859**

Beginning in 2015, several changes were made to the D.A.T.E. Fund. The Drug Court expenses, including personnel, that had been accounted for in the General Fund were moved to the D.A.T.E. Fund. Also, a line item was added for D.A.R.E. program supplies.

BYRNE JAG GRANT

The Byrne Jag Grant Fund is used to account for funds provided by the grant used for equipment purchases by various court & public safety departments.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	249,606	280,050	200,309	230,305
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Total	**$ 249,606**	**$ 280,050**	**$ 200,309**	**$ 230,305**

COMMUNITY HOME INVESTMENT PROGRAM (CHIP) GRANT

The CHIP Grant Fund is used to account for grant funds administered by the Dalton Whitfield Community Development Corporation on behalf of Whitfield County for the purpose of rehabilitating homes of low income residents living in substandard and condemned housing.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	47,194	-	140,000	140,000
Supplies	26,496	-	-	-
Capital Outlay	-	-	-	-
Total	**$ 73,690**	**$ -**	**$ 140,000**	**$ 140,000**

HOMELAND SECURITY GRANT

The Homeland Security Grant Fund accounts for grant funds provided by the Department of Homeland Security to help build and enhance capabilities to prevent, protect against, respond to, and recover from terrorist attaches, major disasters and other emergencies in accordance with the goals and objectives of the State Strategic Plan.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	9,063	57,902	-	-
Capital Outlay	-	-	-	90,000
Total	**$ 9,063**	**$ 57,902**	**$ -**	**$ 90,000**

GEORGIA CIVIL WAR HERITAGE

The Georgia Civil War Heritage Fund is used to account for revenue from other governments associated with the State of Georgia Civil War Heritage Trails Project.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	1,240	431	-	-
Capital Outlay	-	178,104	488,240	472,990
Total	**$ 1,240**	**$ 178,535**	**$ 488,240**	**$ 472,990**

FIRE DISTRICT

History

In 2012 Whitfield County created a special tax district to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding for the Whitfield County Fire Department.

Mission

The Fire Department's mission is to serve our citizens with a combination of modern fire suppression, fire prevention and public safety education methods to reduce the loss of lives and property.

Goals

- Hire 15 personnel to fill newly created positions - nine personnel will start April 1 and the remainder on October 1
- Continue to make improvements to facilities as budget allows:
  - Add plumbing/bathroom facilities for training trailer
  - Roof repairs at six stations
  - Window upgrades for energy efficiency
  - HVAC upgrade of outdated less efficient equipment
- Maintain a replacement schedule for capital and recurring expense items to include:
  - Apparatus and command vehicles
  - Personal protective equipment
  - Breathing Apparatus
  - Station furnishings
  - 11 Facilities
- Obtain the land for Fire Station # 11 to be built in Cohutta area (SPLOST 2015)
- Train personnel to the NPQ Aerial Apparatus Operator level for safe operation of the new aerials
- Train personnel in the safe operation of the new custom chassis apparatus
- Outfit and place the six new apparatus in service from SPLOST 2015
- Maintain a modern and effective training program through up-to-date training manuals, training software & hardware and continue to expand the on-line training program as a mechanism to reduce expenditures
- Review and update departmental policies/SOG's to ensure employee safety and accountability
- Fiscal responsibility with funds provided by the citizens.

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Incident Alarms	5,000	5,318	5,250	5,518	5,500
Incident Responses	N/A	6,774	6,500	7,302	6,500
Total Incident Man-hours	10,500	12,990	12,500	12,530	12,500
Volunteer	5,869	8,616	8,500	3,540	2,500
Career	4,631	4,374	4,000	8,990	10,000
Total Training Hours	36,500	33,569	35,000	29,313	30,000
State Training Hours	N/A	20,576	25,000	18,945	20,000
In Service Training Hours	N/A	12,993	10,000	10,368	10,000
PR Requests	89	146	150	196	200
Man Hours	N/A	1,466	1,500	2,229	2,000
Average Response Time	6:02	6:03	6:00	6:14	6:00
Goals:					
Respond within 6 Minutes or less	75.0%	69.0%	75.0%	67.0%	75.0%
Pre-fire Plan Inspections:	N/A	1226	1200	1233	1200
Plan Reviews	N/A	35	50	107	100

Budget Summary

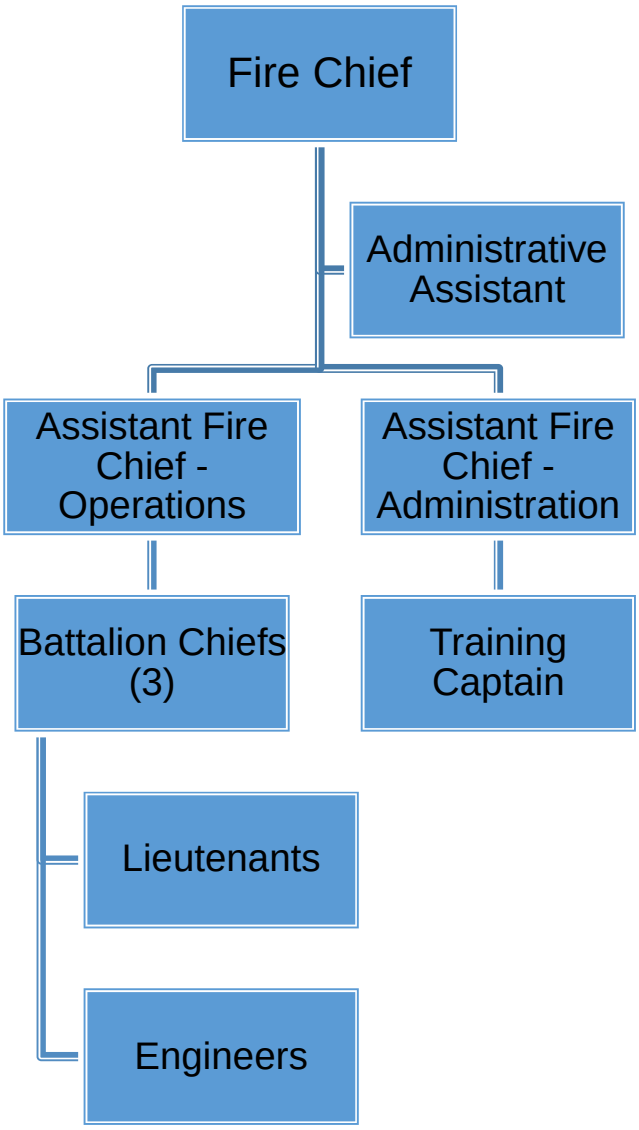
Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 3,860,084	$ 4,352,382	$ 4,219,627	$ 5,335,441
Purchased/Contracted Services	192,863	217,832	274,460	153,750
Supplies	252,085	294,076	476,285	416,955
Capital Outlay	-	37,785	180,065	134,500
Total	**$ 4,305,032**	**$ 4,902,074**	**$ 5,150,437**	**$ 6,040,646**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	63.0	68.0	68.0	83.0
Part Time *	0.0	0.0	0.0	45.0
Total	**63.0**	**68.0**	**68.0**	**128.0**

* Beginning in 2016, volunteers will be treated as part-time employees as per IRS rules.

Fire District
(Does not include volunteer positions)



JOINTLY FUNDED DISTRICT

History

In 2012 the Whitfield County Board of Commissioners created a special tax district to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding of certain jointly funded services between Whitfield County and the City of Dalton for the benefit of all such areas. Such jointly funded services shall include Whitfield County's contribution toward:

- The Dalton-Whitfield County Joint Development Authority (JDA)
- The Dalton Regional Library
- The Dalton-Whitfield Senior Center

JOINTLY FUNDED DISTRICT: DALTON/WHITFIELD JOINT DEVELOPMENT AUTHORITY (JDA)

Mission

To facilitate the long-term, positive economic growth of the community by attracting/retaining jobs, diverse investments and growing the tax base.

Goals

Strategic Goal: Recruit 250 new primary jobs and seek $62.5 million in new investment.

How we will get this done:

Identify, target and recruit "target industries":

- Plastics and Chemical
- Advanced Manufacturing
- Datacenters
- Automotive Suppliers
- Targeted retail
- Distribution
- Food Processing
- Renewable Energy

Employ Accelerated Marketing Techniques:

- Market Dalton and Whitfield County to regional, national and international audiences of best-fit industries, companies, influencers, and decision makers
- Promote Dalton-Whitfield to Atlanta economic development partners and global site location consultants, participate in applicable trade shows.
- Pursue new manufacturing leads from existing industries based on supplier needs

Collaborate with existing business and industry to:

- Ensure all available local, federal and state assistance resources are offered to existing manufacturers
- Continue partnership with Dalton State College on Existing Industry/Manufacturing Appreciation Event
- Continue to grow and facilitate Rapid Response Team

- Provide services through the Greater Dalton Small Business Network to small business, entrepreneurs and innovators
- Conduct segmented business networking to ensure community is providing a business climate that fosters job growth and investment in Dalton-Whitfield County
- Implement formal business calling program to make 40-60 visits per year with existing employers
- Assist with local expansion efforts creating new jobs and investment
- Actively promote the development and redevelopment of properties suited for high-end, mixed-use residential/commercial/industrial growth
- Create and implement plan for the use of Tax Allocation Districts (TAD) as a mean to create jobs and redevelop commercial corridors
- Promote regional cooperation to achieve jobs and capital investment goals.

Ensure long-term competitiveness to attract new companies and grow existing companies by actively promoting the identification and studying the feasibility of all available properties for business and industrial development including:

- Unused industrial and commercial facilities available for re-use (Brownfield Sites),
- Acreage presently used in agriculture or forestland, or other undeveloped sites earmarked for commercial development or industrial projects (Greenfield Sites),
- Exploration and implementation of “mega site” program to ensure areas long-term ability to compete and add jobs by attracting “target industry”.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Special Revenue Transfer	$ 157,500	$ 157,500	$ 157,500	$ 157,500
(JDA)				
Total	**$ 157,500**	**$ 157,500**	**$ 157,500**	**$ 157,500**

JOINTLY FUNDED DISTRICT:
DALTON REGIONAL LIBRARY

Mission

The Dalton-Whitfield County Public Library will provide a well-selected, organized collection of print, non-print, digital and electronic materials, and special programming to meet the informational, educational, recreational, and cultural needs of a growing, diverse community, with emphasis placed on development of a well-educated workforce and citizenry.

Goals

- CHILDREN'S DOOR TO LEARNING: The children in the area served by DWPL, as well as their parents or guardians, will have access to the materials and programs necessary to provide a foundation for lifelong learning.

- REFERENCE, SPECIAL COLLECTIONS AND GENEALOGY: The citizens of Dalton and Whitfield County will have access to the materials and services necessary to meet their informational and reference needs.

- LIFELONG INDEPENDENT LEARNING LIBRARY: The citizens served by DWPL will have access to materials, services and programs to promote lifelong learning and self-directed personal growth.

- POPULAR MATERIALS LIBRARY: The DWPL will provide current books and materials in various formats to meet both the pleasure and informational reading needs of the service area.

Narrative

The library staff and board have identified issues that must be addressed if the library is to fulfill its vision. Issues being addressed are: Technology, Staffing, Facilities, Cost Containment and Strategic Planning. Detailed goals and objectives are available, but below is a summary:

- Technology: The DWPL will maintain current equipment; acquire new and futuristic technologies in order to educate the staff. The staff will then, efficiently provide innovative technology training to the public. This year a

technology office will be established in the main reading room of the library. The library web page will be redesigned to better serve the virtual clientele; for those customers using our high-speed connectivity and digital content.

- Staff: The DWPL will provide staff to meet state and local library goals and objectives; quality programming and excellent customer service standards will be emphasized.
- Facilities: Maintaining the library infrastructure/physical plant(s) safety, cleanliness and establish an appropriate heating and cooling environment to preserve the collections is of chief importance. The library has begun to design an outdoor reading area in an existing space. A History Library will be established in the library. An electronic sign to market library programs is in the design phase. The IT infrastructure will be prepared this year for technology that will be in use over the next three years.
- Cost Containment Measures: A number of modifications have been made, and others are planned. A few of these are noted below:
    - The Library streamlined practices to expanded programming for the public by combining duties and responsibilities of existing staff members. The Children's Librarian, Outreach and Public Relations positions have been merged; the newly created Public Services Librarian position manages the entire DWPL operation reporting directly to the System Director. That position is funded by the state library and is removing admin costs from the DWPL budget. The Library will conduct such cost-saving measures on an ongoing basis in all areas of service.
    - In all areas of operation, the Library seeks to eliminate unnecessary expenditures. Duplication of services reviews, and cost vs. benefit analyses are ongoing to further streamline operations. Utilities are continually monitored to conserve costs. Should state funding allow high-efficiency units, energy saving materials will replace higher cost, less efficient units and materials.
    - The Library works to support local business and industry with its purchasing budgets while seeking best price options. Collaboration efforts are of major focus this year; training, resource sharing and workforce development opportunities are high priority goals.
    - The Library will seek additional funding from state library programs and will begin to judiciously apply for competitive grants.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Special Revenue Transfer	$ 162,000	$ 236,120	$ 255,400	$ 255,400
(Library)				
Total	**$ 162,000**	**$ 236,120**	**$ 255,400**	**$ 255,400**

JOINTLY FUNDED DISTRICT:
SENIOR CENTER

Mission

The purpose of the Dalton Whitfield Senior Center is to provide programming and recreation for the senior population, to enhance health and well-being through a variety of activities, and to help senior adults maintain an active and productive lifestyle while serving our community.

Goals

- To continue to provide quality programs and service to the 50+ population of the community
- Research the needs of the seniors and implement programs to fulfill them
- Maintain our relationships with other agencies in the community to assure that we are providing services that are not duplicated
- Continue to increase programming and develop new ideas to enhance current
- Keep our current staff trained in 1st aid and CPR
- Work with the newspaper to see that our programs and activities are well documented and know that seniors are aware of up-coming events
- To prepare a balanced lunch meal, but staying within the budgeted amount of money collected each month
- Provide adequate trips at various prices, to include all seniors that are interested in travel

2015 Results

Citizens Served: 49.5% City Residents; 46.3 Non-City Residents; 4.2% Other

15,972	Meals served
2,532	Units of trips to and from center by Whitfield Transportation
5,440	Units of Silver Sneakers taught
12,362	Units of morning activities
6,334	Units of afternoon programs
1,192	Units of bridge or bridge lessons
834	Units of duplicate evening bridge played
963	Units of shuffleboard played
6,160	Units of special programs
724	Units of day trips served

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Special Revenue Transfer (Sr. Center)	$ 153,000	$ 157,725	$ 158,945	$ 181,500
Total	**$ 153,000**	**$ 157,725**	**$ 158,945**	**$ 181,500**

SOLID WASTE DISTRICT

History

In 2012 the Whitfield County Board of Commissioners created a special tax district to include all areas of Whitfield County outside the municipal limits of the City of Dalton for the purpose of providing adequate and equitable funding of solid waste services within such areas.

Mission

The Dalton-Whitfield Regional Solid Waste Management Authority's mission is to provide a public service that protects human health and environment and economically manages solid waste for all the citizens of Whitfield County.

Goals

- Maintain a constant annual disposal tonnage over the planning period despite an increase in population and industrial activity
- Provide consistent and universal access to collection services for solid waste to all citizens in Whitfield County
- Ensure that solid waste handling facilities have capacity to handle all solid waste generated in the County, do not negatively impact the natural environment or public health, and are consistent with the Solid Waste Management Plan
- Ensure that proposed solid waste handling facilities and expansions are consistent with environmental requirements, local land use plans, and the Solid Waste Management Plan
- Ensure that all citizens of Whitfield County have access to information about waste reduction and solid waste management

Narrative

The Authority operates as an Enterprise Fund, supported mainly by user fees. All user fees are retained and dedicated to the operation, future development, closure, and post closure activities. Revenues are also generated through the sales of recyclables, wetland and stream mitigation credits, landfill gas, and greenhouse gas credits. These additional revenue streams help to diversify the sources of revenue and help to minimize the impact of the current economic situation.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Special Revenue Transfer	$ 378,510	$ 389,528	$ 425,000	$ 425,000
Total	**$ 378,510**	**$ 389,528**	**$ 425,000**	**$ 425,000**

HOTEL/MOTEL TAX

This fund is used to account for hotel/motel tax collections to be used for tourism development.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Costs	238,831	252,493	216,500	225,000
Total	**$ 238,831**	**$ 252,493**	**$ 216,500**	**$ 225,000**

CAPITAL PROJECTS FUNDS

The Capital Projects Funds include the Special Purpose Local Option Sales Tax (SPLOST) Fund and the Capital Acquisitions Fund.

The SPLOST Fund is used to account for the acquisition and construction of major capital assets. Revenues are derived primarily from the special purpose local option sales taxes and earning on investments.

The Capital Acquisitions Fund is used to account for the acquisition of capital expenditures. Revenues are derived from the financing resources transferred from the General Fund and loans issued.

Budget Summary
SPLOST Fund 321 (TSPLOST)

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	6,004,302	3,692,507	4,915,862	13,500,000
Total	**$ 6,004,302**	**$ 3,692,507**	**$ 4,915,862**	**$ 13,500,000**

Budget Summary
SPLOST Fund 322 (2015 SPLOST)

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	378	2,000
Supplies	-	-	-	-
Capital Outlay	-	-	18,342	2,305,650
Other Costs	-	-	3,390,462	7,419,300
Debt Service	-	-	4,097,698	828,500
Total	**$ -**	**$ -**	**$ 7,506,880**	**$ 10,555,450**

Budget Summary
Capital Acquisitions Fund 351

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	2,911,588	4,116,982	2,207,587	6,920,230
Debt Service	297,019	111,108	123,058	100,608
Total	**$ 3,208,607**	**$ 4,228,090**	**$ 2,330,645**	**$ 7,020,838**

Budget Summary
Capital Acquisitions Fund 352 (Bond-SPLOST related)

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	1,746,642	19,879,908
Total	**$ -**	**$ -**	**$ 1,746,642**	**$ 19,879,908**

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for the payment of general obligation long-term debt principal and interest.

In 1998, the County entered into a Utility Service Agreement with Dalton Utilities for the construction of water lines in the West side area of the County. In 2003, another agreement was entered into for the construction of water lines in the North side area. The construction of the final phase of the water line projects was complete in 2007. Dalton Utilities funded the costs of the construction with the County guaranteeing the payment of interest on the outstanding debt. The total original debt was $9,742,966. The funds to satisfy the entire debt service for all future payments have been reserved and will be paid out of the debt service fund.

In 2013, the JDA issued $7,185,000 of revenue bonds for a Public Infrastructure Project consisting of public infrastructure including the extension of public water, sewer, and gas lines. The funds to satisfy annual debt service on the 2013 bond issuance will be placed in the debt service fund each year.

Neither of these debts count against the legal debt margin of the County.

Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ -	$ -	$ -	$ -
Purchased/Contracted Services	-	-	-	-
Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	442,932	2,037,743	1,934,620	1,829,630
Total	**$ 442,932**	**$ 2,037,743**	**$ 1,934,620**	**$ 1,829,630**

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise – where the intent of the County is (a) that the costs of providing the goods or services to the general public on a continuous basis be financed or recovered primarily through user charges; or (b) where the County has decided that periodic determination of net income is appropriate for accountability purposes. The County maintains the following enterprise funds:

- **Whitfield County Transit System –** This fund accounts for the operations of the County's rural transit service operated under Section 18 of the Federal Transit Act of 1964. This program provides the public with non-medical bus service, both ambulatory & wheel chair, for all residents of Whitfield County.

- **Dalton Convention Center (formerly known as the Northwest Georgia Trade & Convention Center) –** The County shares with the City of Dalton in maintaining a regional trade and convention center. The Center has 2 exhibit halls, 9 meeting rooms, a 230 seat lecture hall and an executive board room. It can handle 15 person meetings up to a 1500 person convention. The County supplements the Center operational revenue as needed through transfers from the General Fund and the Hotel/Motel Tax Special Revenue Fund.

Enterprise funds do not require budgets under state regulations. Whitfield County has voluntarily chosen to budget for the Whitfield County Transit System.

TRANSIT SYSTEM

Mission

The mission of the Transit System is to provide our customers access to all regions of Whitfield County by providing a quality, dependable, safe, accessible, and affordable transit service, thereby enhancing the mobility of the general public as well as the disadvantaged.

Goals

- To foster and maintain an effective and efficient network of transportation services available to the public
- To extend our services throughout the county by advertising and outreach to ensure that persons needing the service are aware and are able to use the service
- To implement service expansions or improvements as may be recommended or as may be agreed upon between our regional contractors and subcontractors
- To cross train employees in order to provide additional backup in areas where needed and in order to maintain quality service to our customers

Performance Measures

Measure	Actual FY2013	Actual FY2014	Projected FY2015	Actual FY2015	Projected FY2016
Monthly - per Bus:					
Avg Miles	3,495	2,443	2,600	2,449	2,500
Hours of Operation	180	180	180	180	180
Trips	485	447	500	377	430
Annual Trips	47,748	40,122	44,100	40,677	43,000

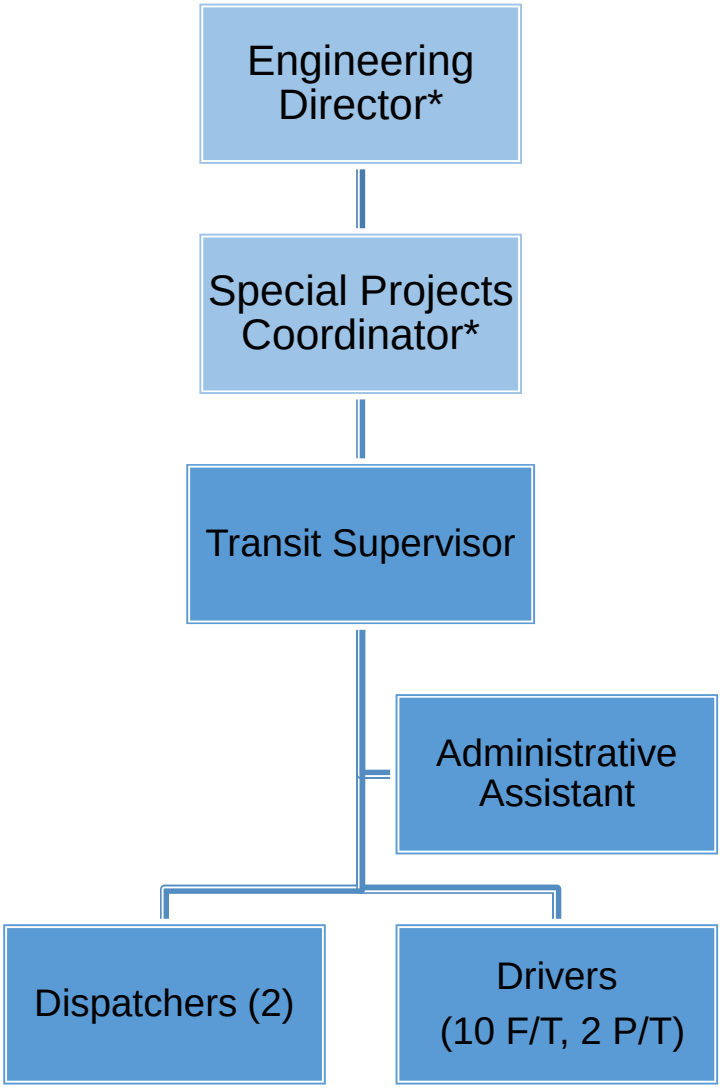
Budget Summary

Departmental Expense	Actual FY2013	Actual FY2014	Amended FY2015	Approved FY2016
Personal Services & Benefits	$ 412,233	$ 469,884	$ 568,505	$ 575,401
Purchased/Contracted Services	37,972	25,989	45,300	46,460
Supplies	136,264	114,996	151,050	118,250
Capital Outlay	-	-	-	-
Depreciation	83,002	95,999	84,000	96,000
Total	**$ 669,471**	**$ 706,868**	**$ 848,855**	**$ 836,111**

Position Summary

	FY 2013	FY 2014	FY 2015	FY 2016
Permanent	14.0	14.0	14.0	14.0
Part Time	2.0	2.0	2.0	2.0
Total	**16.0**	**16.0**	**16.0**	**16.0**

Transit System



* Director and Special Projects Coordinator are paid out of the Co. Engineer budget.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments of the County on a cost reimbursement basis. The County maintains the following internal service funds:

- **Workers' Compensation Fund –** This fund accounts for the County's workers' compensation expenses. The County's workers' compensation costs are paid on a fully funded basis. In other words, the County pays for all actual claims and expenses of the program and maintains a type of stop loss policy which limits the County's liability for catastrophic claims.

- **Health Insurance Fund –** This fund accounts for the County's health insurance expenses. The County's health insurance costs are paid on a fully funded basis. In other words, the County pays for all actual claims and expenses of the program and maintains a stop loss policy which limits the County's liability for catastrophic claims.

Internal service funds do not require budgets under state regulations.

CAPITAL IMPROVEMENT PROGRAM

A Capital Improvement Program may be defined as the process for developing a multi-year plan which sets priorities for funding and purchase of capital improvement items and projects. Whitfield County defines capital improvements as those items or projects with a cost of $10,000 or greater. Capital improvements may include acquisition of land, construction of buildings, replacement and acquisition of major pieces of equipment and major repair of capital equipment and structures. Items or projects not meeting the above criteria will be funded through the operational budget of the current year.

The FY 2016 budget includes a FIVE-YEAR plan for capital expenditures. This Capital Improvement Program is designed to allow the County to plan for and fund future capital needs. However, falling revenues over the past several years have had a large impact on the County's ability to move forward with many of the projects. In order to maintain the service delivery that Whitfield County citizens have come to expect, the County has chosen to limit as much as possible the General Fund revenue used to fund the capital needs. The County's current process is to continue to plan for the expenditures but to limit the transfer of funds from the General Fund to those projects that are the most critical. This has resulted in the continued deferral of many of the planned expenditures.

The County has completed collections on the three year SPLOST that the Whitfield County voters passed in 2008 for the main purpose of financing capital outlay projects involving roads, streets, and bridges. These projects are still in progress and are listed here in aggregate under the 2008 Transportation SPLOST section.

In March 2015, the Whitfield County voters passed a new $63,600,000 SPLOST. This four year SPLOST includes projects for each of the municipalities as well as the County. The County projects are listed individually under the 2015 SPLOST section.

The following narrative is keyed to the Capital Spreadsheet in the next section. If more information is needed about a specific project or proposal, please send your questions to the County Administrator.

Building & Grounds

1. Building Infrastructure Upgrades. The County has an inventory of 47± buildings. It is important to have a continuing maintenance program to repair or replace essential equipment such as heating and air conditioning, roof treatments and other upkeep work. The reinvestment program will fund the work. (2016 – 2020)

2. Parking Lot Upgrades. Improvements are needed to the Courthouse and Admin Building parking lots. (2017)

3. Praters Mill. Extend sewer system and install restroom. (2017)

4. Administration Building #1 & #2 - Renovations. Admin. Building #1 was built in 1972 as a church. It is in need of significant upgrades. Admin. Building #2 was built around 1920 as a church and was acquired for slightly more than the land cost. This building needs significant upgrades to weatherize the structure, make it handicapped accessible, redo bathrooms and plumbing, elevators, energy efficient lighting, etc. These renovations will become more critical each year. However, if plans are ever formalized to construct a new administration building, these renovations will not be necessary. (2018-2019)

5. Courthouse Roof. Roof replacement on Courthouse. (2018)

6. New Administration Building. The County conducted a study at the end of 2008 which determined that it would be more cost effective to replace Building #2 with a structure that utilizes all the land area and consolidate offices currently in Admin. Building #1. This would also significantly increase the available square footage. Part of the project funding could come from the sale of Admin. Building #1. **Action on this project has been put on hold but the project is listed here as a financial placeholder. (2020)**

Courthouse Security Improvements

Various improvements are needed around the area of the Courthouse in order to enhance security and safety efforts.

1. Vehicle Denial Barriers. (2016)

2. Security Gate System. This is a carryover from FY15. (2016)

3. Camera System. (2016)

Detention Facility

1. Detention Facility Expansion. It is difficult to predict when it will be necessary to add space for the Detention Facility and also difficult to know the type of facility needed. Perhaps the expansion will be a dormitory for work release inmates, open-bay confinement areas or the more traditional design currently being used. **The project is listed here as a financial placeholder. (2020)**

2. Building Infrastructure Upgrades. Ironwork maintenance is a carryover from FY15 while HVAC systems will need replacement in the future. (2016 - 2017)

Emergency Communications—E911 & Emergency Management

In order to provide the best possible service to County residents, the various emergency hardware and software systems should be updated and upgraded on an ongoing basis. Future plans call for additional updates and upgrades to systems as noted below. These projects include outfitting a Back-up Center in case the current 911 Center should be rendered unusable due to a natural disaster, a VOIP phone system, and current building expansion.

The County's current public safety communications system depends on outdated technology that was placed in service in the 1970's. With the passage of the 2015 SPLOST, this system will be updated. The project details are included in the 2015 SPLOST section of this narrative.

1. Mobile Command Satellite System Upgrade. (2016)
2. Dispatch Update-Computers. (2016)
3. 911 Back-up Center Equipment. (2018)
4. 911 VOIP Phone System. (2019)
5. 911 Center Building Expansion. (2020)
6. Parking Lot Repairs. (2020)

Fire Department

The most recent ISO Rating for Whitfield County pointed to several fire service improvements. At the north end of the county, there are areas more than five miles from a station. With the passage of the 2015 SPLOST, a new station will be built at the north end and new vehicles and equipment will be purchased. The project details are included in the 2015 SPLOST section of this narrative. Future plans call for additional equipment and facility improvements as noted below.

1. Fire Station #12. New station. (2020)
2. Fire Station Remodeling. Remodeling for 7-8 stations. (2016-2020)
3. Burn Building and Training Tower. Update the Burn Building to meet new ISO standards. New props and renovations are needed for the Training Tower. (2018)
4. Operations Command Vehicle. (2016)

5. Fire Truck Replacement Program. In recent years, the County has been without a regular schedule to replace fire equipment, pumpers and other response units. The replacement schedule proposes to replace one unit each year. The funding provided in the 2015 SPLOST will help jumpstart this program. (2018-2020)

Green Space, Historic Preservation & Conservation Easements

According to the U.S. Park Service, Whitfield County has the largest intact collection of Civil War defenses in the nation. The Whitfield County Commission has a strong interest in protecting these sites in addition to protecting its natural resources and undeveloped areas. Working with the Historic Preservation Commissions, Civil War Commission, Civil War Preservation Trust, the Georgia Battlefields Association, the Civil War Round Table and other groups, Whitfield County plans to continue its efforts at preservation and improvement of sites by acquiring more land, establishing and improving trailheads, and funding interpretative sites. (2020)

Information Technology (IT)

In past years, the funding of an IT Strategy has fallen behind the investments in public safety and the judicial system. To provide the best support for public safety, the judicial system and other aspects of county government, a strong IT investment strategy is essential. Because of constant improvements in "operating systems" and software programs, computers need increased processing and storage power. Beyond the specific items discussed below, each year it is important to have a program to replace aging hardware and software computer systems.

1. Financial Software. Finance will complete the purchase/implementation of the new financial software system and document storage system begun in FY14. (2016)

2. GIS Plotter. (2016)

3. Computers/Virtual Desktops/Equipment Updates. (2016-2020)

4. Mobile Appraiser Software-Tax Assessor's Office. (2016)

5. Audio/Video Replacement. This is a security enhancement. (2016)

6. Network Fax. This will eliminate hardware and reduce paper/toner costs. (2017)

7. Audio/Video Replacement for Courts. (2017-2020)

8. Network Switches. (2017)

9. Upgrade Storage/Servers/Backup System. (2018)

10. Update GIS Aerial Photography. (2019)

Parks

The County has a relatively small inventory of parklands available for public use. With an expanding population and more demands for recreation, the Commissioners have an interest in increasing the investment in park assets. With the passage of the 2015 SPLOST, many park improvements will be completed. The project details are included in the 2015 SPLOST section of this narrative. Additional future plans are detailed below.

1. Westside Park. The County purchased 98 acres of property for a new site in 2010 that is much better suited for park use and allows for more features including a completed Miracle Field. Accordingly, the old site is being closed out. The Miracle Field was partially funded by donations through a fund setup with the Community Foundation. Phase I of the Westside Park Project was completed in 2012. Phase II was completed in 2014. Construction for Phase III and Phase IV is now scheduled for 2020.

Public Works

1. Economic Development Projects. Continuation of capital projects in the County consisting of public infrastructure including the extension of public water, sewer, and gas lines. (2016)

2. Road Projects. Continue work on S. Dug Gap Road. (2016)

3. Road Projects-Other. Road, bridge/culvert improvements, paving and patching. At the State and local level, road projects have been under-funded for many years. With the passage of the 2015 SPLOST, road maintenance and improvements will be completed. The project details are included in the 2015 SPLOST section of this narrative. The budget plan for FY16-FY19 is to take advantage of the LMIG Program. Funding for general paving and resurfacing was removed from the General Fund budget for FY16 and for planning purposes is assumed to be removed during the years the SPLOST projects will be completed. (2016-2020)

4. Maintenance Shed. (2016)

5. Road Equipment Replacement. Much of the public works equipment is aging and will need to be replaced. (2016 - 2020)

6. Mowing Equipment Replacement. Much of the public works equipment is aging and will need to be replaced. (2017, 2020)

Sheriff's Office

1. Equipment for Transport Van. The van was purchased in FY15 and the outfitting will be completed in FY16. (2016)

2. Security System Upgrades. Various security improvements are planned for the Sheriff's Office Complex. (2016)

Vehicle & Motorized Equipment Replacement Program

The County has an extremely large fleet of vehicles in its public safety, judicial, public works and administrative departments. There has not been a program to regularly replace high mileage and high operating-hour equipment. The result has been a considerable amount of expensive and unscheduled engine replacements, problems with structural integrity, drive system repairs, etc. It is important to set aside monies to fund a regular replacement program, with priorities given to high mileage, operational inefficiency and repair costs. The FY16 budget includes $152,500 for vehicle replacement and $100,608 in capital lease payments for various large equipment for Public Works and Parks & Recreation. For years 2017-2020 funding is also planned for this program.

2015 SPLOST

On March 17th, 2015, the County held a special election to present a four year 2015 SPLOST estimated to raise approximately $63,600,000 in revenue. This four year SPLOST was passed by the voters and went into effect on July 1st, 2015. The 2015 SPLOST includes funds for County specific projects, shared County-City projects and City projects. Many of these projects were able to be started in FY2015. The projects for which the County will be responsible are listed below.

1. Public Safety Communications System. The County will join with other counties in a cooperative communications effort through the Tennessee Valley Regional Communications System (TVRCS). These regional efforts will cut costs and TVRCS provides regular maintenance and upgrades to equipment within the system. This project will include towers, maintenance buildings, and equipment that meet the much stricter standards of industry today. The new system will provide radio coverage for public safety workers in an estimated 93.6% of Whitfield County, up from an estimated 20% - 46% currently. (2016)

2. Sheriff Vehicles. (2016-2019)

3. Fire Department Vehicles/Equipment/Gear. This includes 4 engines and 2 ladder trucks (one to support the new county high school and one to support the Carbondale Business Park). (2016)

4. Library Improvements. (2016)

5. Park Facility Improvements/Enhancements. This includes projects at Dawnville, Pleasant Grove, and Westside Parks as well as a new Rocky Face Bike Park. (2016)

6. Edwards Park Community Building. (2016)

7. Fire Station-Land and Building. The most recent ISO Rating for Whitfield County pointed to several fire service improvements including the need for additional stations. This Station 11 will be built at the north end of the county where there are currently areas more than five miles from a station. (2016-2018)

8. Bridge and Culvert Repairs/Construction. (2016-2020)

9. Paving. This will be in addition to the annual LMIG paving. (2016-2020)

10. Road Projects-Highway 201 Straightening. (2016-2020)

Transportation SPLOST

In 2008, a tax referendum for transportation (SPLOST) was passed to fund road projects in excess of $45,000,000. The projects will improve traffic safety and congestion in the towns and unincorporated areas. The SPLOST collections ended in December 2010. Several projects are still under construction and are planned to be completed in FY16.

CAPITAL SPREADSHEET
FY2016-2020

	2016	2017	2018	2019	2020	TOTALS
Buildings & Grounds						
1. Building Infrastructure Upgrades	**45,000**	55,000	56,650	58,350	60,100	**275,099**
2. Courthouse & Admin Bldg Parking Lot Upgrades	**-**	15,000	-	-	-	**15,000**
3. Praters Mill Sewer and Restroom Facilities	**-**	75,000	-	-	-	**75,000**
4. Admin Bldg #1 & #2 - Renovations	**-**	-	750,000	750,000	-	**1,500,000**
5. Courthouse Roof	**-**	-	200,000	-	-	**200,000**
6. New Administration Building	**-**	-	-	-	13,000,000	**13,000,000**
	45,000	145,000	1,006,650	808,350	13,060,100	**15,065,099**
Funding Sources						
Capital Projects Fund Reserve	**-**	-	-	-	-	**-**
Other Revenue Sources	**-**	75,000	750,000	750,000	13,000,000	**14,575,000**
General Fund Operating Revenue	**45,000**	70,000	256,650	58,350	60,100	**490,099**
	45,000	145,000	1,006,650	808,350	13,060,100	**15,065,099**

	2016	2017	2018	2019	2020	TOTALS
Courthouse Security Improvements						
1. Vehicle Denial Barriers	**72,000**	-	-	-	-	**72,000**
2. Security Gate System	**41,200**	-	-	-	-	**41,200**
3. Camera System	**26,000**	-	-	-	-	**26,000**
	139,200	-	-	-	-	**139,200**
Funding Sources						
Capital Projects Fund Reserve	**-**	-	-	-	-	**-**
Other Revenue Sources	**-**	-	-	-	-	**-**
General Fund Operating Revenue	**139,200**	-	-	-	-	**139,200**
	139,200	-	-	-	-	**139,200**

	2016	2017	2018	2019	2020	TOTALS
Detention Facility						
1. Detention Facility Expansion	**-**	-	-	-	7,200,000	**7,200,000**
2. Building Infrastructure Upgrades	**66,600**	67,000	-	-	-	**133,600**
	66,600	67,000	-	-	7,200,000	**7,333,600**
Funding Sources						
Capital Projects Fund Reserve	**-**	-	-	-	-	**-**
Other Revenue Sources	**-**	-	-	-	7,200,000	**7,200,000**
General Fund Operating Revenue	**66,600**	67,000	-	-	-	**133,600**
	66,600	67,000	-	-	7,200,000	**7,333,600**

	2016	2017	2018	2019	2020	TOTALS
Emergency Management/Communications						
1. Satellite System Upgrade-Mobile Command	**90,000**	-	-	-	-	**90,000**
2. Dispatch Update-Computers	**99,500**	-	-	-	-	**99,500**
3. 911 Back-up Center Equipment	**-**	-	250,000	-	-	**250,000**
4. 911 VOIP Phone System	**-**	-	-	750,000	-	**750,000**
5. 911 Center Building Expansion	**-**	-	-	-	800,000	**800,000**
6. 911 Center Parking Lot Repairs	**-**	-	-	-	35,000	**35,000**
	189,500	-	250,000	750,000	835,000	**2,024,500**
Funding Sources						
911 Fund Reserve	**99,500**	-	-	-	-	**99,500**
Capital Projects Fund Reserve	**-**	-	-	-	-	**-**
Other Revenue Sources	**-**	-	250,000	750,000	835,000	**1,835,000**
911 Fund Operating Revenue	**-**	-	-	-	-	**-**
Grants	**90,000**	-	-	-	-	**90,000**
	189,500	-	250,000	750,000	835,000	**2,024,500**

CAPITAL SPREADSHEET
FY2016-2020

	2016	2017	2018	2019	2020	TOTALS
Fire Department						
1. Fire Station #12						
Acquisition	-	-	-	-	100,000	**100,000**
Engineering/Design	-	-	-	-	150,000	**150,000**
Construction	-	-	-	-	1,500,000	**1,500,000**
Outfitting	-	-	-	-	500,000	**500,000**
2. Fire Station Remodeling	**85,000**	130,000	140,000	150,000	165,000	**670,000**
3. Fire Burn Bldg/Training Tower	-	-	287,500	-	-	**287,500**
4. Other vehicles	**49,500**	-	-	-	-	**49,500**
5. Fire Truck Replacement Schedule						
Pumper Truck	-	-	400,000	412,000	424,360	**1,236,360**
	134,500	130,000	827,500	562,000	2,839,360	**4,493,360**
Funding Sources						
Fire District Fund Reserve	-	-	-	-	-	-
Other Revenue Sources	-	-	400,000	412,000	2,674,360	**3,486,360**
Fire District Operating Revenue	**134,500**	130,000	427,500	150,000	165,000	**1,007,000**
	134,500	130,000	827,500	562,000	2,839,360	**4,493,360**

	2016	2017	2018	2019	2020	TOTALS
Green Space, Historic Preservation						
1. Property Acquisition	-	-	-	-	250,000	**250,000**
2. Trail Heads, Trail Improvements	-	-	-	-	60,000	**60,000**
3. Develop Interpretative Sites	-	-	-	-	-	-
	-	-	-	-	310,000	**310,000**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	310,000	**310,000**
General Fund Operating Revenue	-	-	-	-	-	-
	-	-	-	-	310,000	**310,000**

	2016	2017	2018	2019	2020	TOTALS
Information Technology Strategy						
1. Financial Software	**8,500**	-	-	-	-	**8,500**
2. GIS Plotter	**24,000**	-	-	-	-	**24,000**
3. Computers/Virtual Desktops/Equipment Updates	**18,000**	20,000	20,000	20,000	20,000	**98,000**
4. Mobile Appraiser Software for Tax Assessor	**31,330**	-	-	-	-	**31,330**
5. Audio/Video Replacement	**31,400**	-	-	-	-	**31,400**
6. Network Fax	-	10,000	-	-	-	**10,000**
7. Audio/Video System for Courts	-	30,000	22,000	22,000	22,000	**96,000**
8. Network Switches	-	16,000	-	-	-	**16,000**
9. Update Storage/Servers/Backup System	-	-	300,000	-	-	**300,000**
10. Update GIS Aerial Photography	-	-	-	17,000	-	**17,000**
	113,230	76,000	342,000	59,000	42,000	**632,230**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	-
Other Revenue Sources	-	-	300,000	-	-	**300,000**
General Fund Operating Revenue	**113,230**	76,000	42,000	59,000	42,000	**332,230**
	113,230	76,000	342,000	59,000	42,000	**632,230**

CAPITAL SPREADSHEET
FY2016-2020

	2016	2017	2018	2019	2020	TOTALS
Parks						
1. Westside Park Construction						
a. Phase III:						
Picnic Pavilions	-	-	-	-	275,000	**275,000**
Fishing Pier	-	-	-	-	155,000	**155,000**
Walking Track	-	-	-	-	100,000	**100,000**
b. Phase IV:				-		
Soccer/Football Fields	-	-	-	-	1,000,000	**1,000,000**
	-	-	-	-	1,530,000	**1,530,000**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	1,530,000	**1,530,000**
General Fund Operating Revenue	-	-	-	-	-	-
	-	-	-	-	1,530,000	**1,530,000**

	2016	2017	2018	2019	2020	TOTALS
Public Works						
1. Economic Development Projects	**6,000,000**	-	-	-	-	**6,000,000**
2. Road Projects - S. Dug Gap	**185,000**	-	-	-	-	**185,000**
3. Road Projects - Other	**1,283,547**	1,000,000	1,000,000	1,000,000	2,000,000	**6,283,547**
4. Maintenance Shed	**30,000**	-	-	-	-	**30,000**
5. Road Equipment Replacement	**115,000**	450,000	415,000	740,000	275,000	**1,995,000**
6. Mowing Equipment Replacement	-	108,500	-	-	8,500	**117,000**
	7,613,547	1,558,500	1,415,000	1,740,000	2,283,500	**14,610,547**
Funding Sources						
Capital Projects Fund Reserve	**6,000,000**	-	-	-	-	**6,000,000**
Other Revenue Sources	-	200,000	200,000	200,000	200,000	**800,000**
General Fund Operating Revenue	**815,547**	558,500	415,000	740,000	1,283,500	**3,812,547**
State DOT - LMIG	**798,000**	800,000	800,000	800,000	800,000	**3,998,000**
	7,613,547	1,558,500	1,415,000	1,740,000	2,283,500	**14,610,547**

	2016	2017	2018	2019	2020	TOTALS
Sheriff's Office						
1. Equipment for Transport Van	**6,700**	-	-	-	-	**6,700**
2. Security System Upgrades	**67,000**	-	-	-	-	**67,000**
	73,700	-	-	-	-	**73,700**
Funding Sources						
Capital Projects Fund Reserve	-	-	-	-	-	-
Other Revenue Sources	-	-	-	-	-	-
General Fund Operating Revenue	**73,700**	-	-	-	-	**73,700**
	73,700	-	-	-	-	**73,700**

CAPITAL SPREADSHEET
FY2016-2020

	2016	2017	2018	2019	2020	TOTALS
Vehicle/Motorized Equipment-all depts.						
1. Replacement of Vehicles	**152,500**	152,500	126,000	100,000	126,000	**657,000**
2. Sheriff's Dept	**-**	-	-	-	360,000	**360,000**
3. Capital Lease Payments	**100,608**	97,909	17,925	-	-	**216,442**
	253,108	250,409	143,925	100,000	486,000	**1,233,442**
Funding Sources						
Capital Projects Fund Reserve	**-**	-	-	-	-	**-**
Other Revenue Sources	**-**	-	-	-	-	**-**
General Fund Operating Revenue	**253,108**	250,409	143,925	100,000	486,000	**1,233,442**
	253,108	250,409	143,925	100,000	486,000	**1,233,442**

	2016	2017	2018	2019	2020	TOTALS
2015 SPLOST						
1. Public Safety Communications System	**11,336,300**	60,000	60,000	60,000	60,000	**11,576,300**
2. Sheriff Vehicles	**616,862**	322,774	322,774	322,774	-	**1,585,184**
3. Fire Dept Vehicles/Equipment/Gear	**3,899,746**	-	-	-	-	**3,899,746**
4. Library Improvements	**500,000**	-	-	-	-	**500,000**
5. Park Facility Improvements/Enhancements	**648,000**	-	-	-	-	**648,000**
6. Edwards Park Community Bldg	**2,877,000**	-	-	-	-	**2,877,000**
7. Fire Station - Land and Building	**300,000**	600,000	500,000	-	-	**1,400,000**
8. Bridge and Culvert Repairs/Construction	**400,000**	400,000	400,000	400,000	400,000	**2,000,000**
9. Paving	**1,298,700**	1,300,000	1,300,000	1,350,000	1,251,300	**6,500,000**
10. Road Projects - Highway 201 Straightening	**306,950**	1,675,000	1,700,000	2,500,000	299,708	**6,481,658**
	22,183,558	4,357,774	4,282,774	4,632,774	2,011,008	**37,467,888**
Funding Sources						
2015 SPLOST	**22,183,558**	4,357,774	4,282,774	4,632,774	2,011,008	**37,467,888**
	22,183,558	4,357,774	4,282,774	4,632,774	2,011,008	**37,467,888**

	2016	2017	2018	2019	2020	TOTALS
Transportation SPLOST						
1. Road Design/Engineering/Construction	**13,500,000**	-	-	-	-	**13,500,000**
	13,500,000	-	-	-	-	**13,500,000**
Funding Sources						
TSPLOST Capital Fund Reserve	**13,500,000**	-	-	-	-	**13,500,000**
	13,500,000	-	-	-	-	**13,500,000**

CAPITAL SPREADSHEET
FY2016-2020

Overall Summary of Capital Expenditures	2016	2017	2018	2019	2020	TOTALS
Buildings & Grounds	**45,000**	145,000	1,006,650	808,350	13,060,100	**15,065,099**
Courthouse Security Improvements	**139,200**	-	-	-	-	**139,200**
Detention Facility Expansion	**66,600**	67,000	-	-	7,200,000	**7,333,600**
Emergency Management/Communications	**189,500**	-	250,000	750,000	835,000	**2,024,500**
Fire Department	**134,500**	130,000	827,500	562,000	2,839,360	**4,493,360**
Greenspace, Historic Preservation	**-**	-	-	-	310,000	**310,000**
Information Technology Strategy	**113,230**	76,000	342,000	59,000	42,000	**632,230**
Parks	**-**	-	-	-	1,530,000	**1,530,000**
Public Works	**7,613,547**	1,558,500	1,415,000	1,740,000	2,283,500	**14,610,547**
Sheriff's Office	**73,700**	-	-	-	-	**73,700**
Vehicle/Motorized Equipment-all depts	**253,108**	250,409	143,925	100,000	486,000	**1,233,442**
2015 SPLOST	**22,183,558**	4,357,774	4,282,774	4,632,774	2,011,008	**37,467,888**
Transportation SPLOST	**13,500,000**	-	-	-	-	**13,500,000**
Total	**44,311,943**	6,584,683	8,267,849	8,652,124	30,596,968	**98,413,567**

Overall Summary of Funding Sources	2016	2017	2018	2019	2020	TOTALS
911 Fund Reserve	**99,500**	0	0	0	0	**99,500**
Fire District Fund Reserve	**0**	0	0	0	0	**0**
Capital Projects Fund Reserve	**6,000,000**	0	0	0	0	**6,000,000**
TSPLOST Fund Reserve	**13,500,000**	0	0	0	0	**13,500,000**
2015 SPLOST	**22,183,558**	4,357,774	4,282,774	4,632,774	2,011,008	**37,467,888**
Other Revenue Sources	**0**	275,000	1,900,000	2,112,000	25,749,360	**30,036,360**
911 Operating Revenue	**0**	0	0	0	0	**0**
Fire District Operating Revenue	**134,500**	130,000	427,500	150,000	165,000	**1,007,000**
General Fund Operating Revenue	**1,506,385**	1,021,909	857,575	957,350	1,871,600	**6,214,818**
Grants	**90,000**	0	0	0	0	**90,000**
State DOT-LMIG	**798,000**	800,000	800,000	800,000	800,000	**3,998,000**
Total	**44,311,943**	6,584,683	8,267,849	8,652,124	30,596,968	**98,413,567**

NOTE The 2016 expenditures above include $1,283,547 of road and bridge improvements from the Public Works Dept.'s operating budget.

LONG TERM DEBT

Article 9, Section 5, Paragraph 1 of the Georgia Constitution establishes the maximum debt limits for counties and other political subdivisions of the State. Under the Constitution, certain types of debt issued by a political subdivision, including counties, cannot exceed an amount which is equal to 10 percent (10%) of the assessed value of all taxable property located within that particular entity. This is referred to as the "legal debt margin".

The legal debt margin is important in that it represents the net amount of external financing resources that is available to the county through the issuance of general obligation (G.O.) bonds. G.O. bonds are debt instruments issued in the name of the government and whose repayment is guaranteed through a pledge of the full faith and credit of the issuer. In other words, when the majority of voters in a county approve a general obligation bond referendum, they are guaranteeing the purchaser of that bond that they will pay property taxes in an amount that is sufficient to redeem the bond upon maturity and pay the interest earned on the outstanding bonds.

The legal debt margin is calculated at any point in time by deducting the amount of the current outstanding G.O. debt from the statutory debt limit. This calculation determines the maximum amount of new debt that could be legally issued should the need arise. As of December 31, 2014, the statutory debt limit was $345,629,147. Currently Whitfield County has no outstanding general bond indebtedness. Therefore, 100% of the legal debt capacity is available.

Debt Service Payments by Budget Line (Principal & Interest)

	Principal	Interest	Total Payment
General Fund Expenditures:			
Debt Service			
Notes Payable	94,960	16,143	111,103
Bonds			
Series 2009	$ 380,000	$ 58,443	$ 438,443
Series 2010A	380,000	54,500	434,500
Series 2011	320,000	53,251	373,251
Series 2015	426,000	139,693	565,693
Bond Totals	1,506,000	305,887	1,811,887
Debt Service Total **	1,600,960	322,030	1,922,990
Other Financing Uses - Transfer to Capital Projects			
Capital Leases	96,341	4,267	100,608
Transfer Total	96,341	4,267	100,608
Total General Fund Expenditures **	1,697,301	326,297	2,023,598
Debt Service Fund Expenditures:			
Debt Service			
Intergovernmental Liability	124,769	4,861	129,630
Bonds - Series 2013	1,654,000	45,124	1,699,124
Total Debt Service Fund Expenditures	1,778,769	49,985	1,828,754
Capital Projects (SPLOST 2015) Fund Expenditures:			
Debt Service			
Intergovernmental Liability	577,400	251,100	828,500
Total Capital Projects Fund Expenditures	577,400	251,100	828,500
Total FY2016 Debt Service Payments	**$ 4,053,470**	**$ 627,382**	**$ 4,680,852**

** The General Fund expenditures also include estimated costs in the Debt Service line related to a Tax Anticipation Note: $30,000 in issuance costs and $25,000 in interest

Debt Service Balance Summary

Changes in Long Term Liabilities:

	12/31/2014	Additions	Reductions	Balance 12/31/2015	Due Within One Year P&I
Governmental Activities:					
Intergovernmental Liability	$ 370,492	$ 18,434,044	$ 4,154,161	$ 14,650,375	$ 958,130
Capital Leases	322,943	-	115,828	207,115	100,608
Notes Payable	474,800	-	94,960	379,840	111,103
Bonds	17,420,000	4,885,000	7,801,000	14,504,000	3,511,011
Total	**$ 18,588,235**	**$ 23,319,044**	**$ 12,165,949**	**$ 29,741,330**	**$ 4,680,852**

General Obligation Bonds:

Whitfield County currently has no general obligation bonds outstanding.

Revenue Bonds:

As provided by law, the issuance of revenue bonds does not count against the legal debt margin. Whitfield County has five Revenue Bond Series issued through the Dalton-Whitfield Joint Development Authority. Four of these (Series 2009, Series 2010, Series 2011 and Series 2015) are backed by a pledge of up to 1 Mill of property tax proceeds and are budgeted in the General Fund, Debt Service line. The debt service on the Series 2013 is budgeted in the Debt Service Fund.

Series 2009:

In 2009, the County issued $3,625,000 of revenue bonds through the Dalton-Whitfield Joint Development Authority. The proceeds were used for the acquisition and development of land for Commerce Park I, which became the site for a $71,000,000 plant constructed by IVC, USA, and for a sewer line to the Tunnel Hill interstate exit. The future bond payments for Series 2009 are as follows:

Bond Series	2009
Issued	$ 3,625,000
Interest Rate	3.63%
Period	10 Years

Year	Principal	Interest	Total
2016	380,000	58,443	438,443
2017	395,000	44,649	439,649
2018	410,000	30,311	440,311
2019	425,000	15,428	440,428
Total	$ 1,610,000	$ 148,831	$ 1,758,831

Series 2010A & 2010B:

As Commerce Park I was fully utilized by the IVC project, the County needed additional land to allow the Joint Development Agency (JDA) to continue to recruit new businesses to the County. In 2010, the County was able to purchase land adjacent to I-75 at the Carbondale exit which was named the Carbondale Business Park.

The roads, entrances, and development are all for public purposes and were issued under a non-taxable bond issue (Series 2010A) for 10 years. Series 2010A bonds were issued in the amount of $3,775,000.

Any new business that is recruited into the Carbondale Business Park will purchase the land used for their site. Since this land will not be used for a public purpose but for private development, the land designed for resale had to be issued under a taxable bond issue. Series 2010B bonds were issued as taxable bonds in the amount of $6,075,000. These bonds included an option of redemption and prepayment. The County took advantage of this option in 2015 and, through the Dalton Whitfield Joint Development Authority, redeemed the bonds with proceeds derived from a new revenue refunding bond which resulted in substantial debt service savings.

The future bond payments for Series 2010A are as follows:

Bond Series	2010A
Issued	$ 3,775,000
Interest Rate	2.97%
Period	10 Years

Year	Principal	Interest	Total
2016	380,000	54,500	434,500
2017	395,000	42,991	437,991
2018	405,000	31,111	436,111
2019	415,000	18,934	433,934
2020	430,000	6,386	436,386
Total	$ 2,025,000	$ 153,922	$ 2,178,922

Series 2011:

In 2011, the County issued $3,220,000 of revenue bonds through the Dalton-Whitfield Joint Development Authority. The proceeds will be used to pay costs of the acquisition of certain land located in the County and the grading thereof known as “Project Shield” in order to promote and expand for the public good and welfare, commerce and industry within the County. The future bond payments for Series 2011 are as follows:

Bond Series	2011
Issued	$ 3,220,000
Interest Rate	2.825%
Period	10 Years

Year	Principal	Interest	Total
2016	320,000	53,251	373,251
2017	325,000	44,141	369,141
2018	335,000	34,818	369,818
2019	345,000	25,213	370,213
2020	355,000	15,326	370,326
2021	365,000	5,156	370,156
Total	$ 2,045,000	$ 177,905	$ 2,222,905

Series 2015:

In 2015 the Series 2010B bonds were redeemed with proceeds from a new revenue refunding bond issued through the Dalton Whitfield Joint Development Authority. This allowed the County to take advantage of lower interest rates. Series 2015 bonds were issued as taxable bonds in the amount of $4,885,000. The future bond payments for Series 2015 are as follows:

Bond Series	2015	2010B Bond Refunding
Issued	$ 4,885,000	(Taxable)
Interest Rate	2.99%	
Period	10 Years	

Year	Principal	Interest	Total
2016	426,000	139,693	565,693
2017	439,000	126,761	565,761
2018	452,000	113,441	565,441
2019	466,000	99,717	565,717
2020	480,000	85,574	565,574
2021	494,000	71,013	565,013
2022	509,000	56,018	565,018
2023	524,000	40,574	564,574
2024	539,000	24,682	563,682
2025	556,000	8,312	564,312
Total	$ 4,885,000	$ 765,785	$ 5,650,785

Series 2013:

In 2013 the County issued $7,185,000 of revenue bonds through the Dalton Whitfield Joint Development Authority. The proceeds will be used to finance a capital project in the county consisting of public infrastructure including the extension of public water, sewer, and gas lines. This bond is backed by the full faith and credit of Whitfield County. The debt service on this bond is budgeted in the Debt Service Fund. The future bond payments for Series 2013 are as follows:

Bond Series	2013
Issued	$ 7,185,000
Interest Rate	1.45%
Period	5 Years

Year	Principal	Interest	Total
2016	1,654,000	45,124	1,699,124
2017	1,679,000	20,960	1,699,960
2018	606,000	4,394	610,394
Total	$ 3,939,000	$ 70,478	$ 4,009,478

Intergovernmental Liability:

1998 Utility Service Agreement:

In 1998, the County entered into a Utility Service Agreement with Dalton Utilities for the construction of water lines in the west side area of the County. In 2003, another agreement was entered into for the construction of water lines in the north side area. The construction of the final phase of the water line projects was completed in 2007. Dalton Utilities funded the costs of the construction with the County guarantying the payment of interest on the outstanding debt. The total original debt was $9,742,966. The funds to satisfy the entire debt service for all future payments have been reserved and will be paid out of the Debt Service Fund. The annual payments of the intergovernmental liability are as follows:

Intergovernmental Liability	1998
Issued	$ 9,742,966
Interest Rate	5.00%
Period	20 Years

Year	Principal	Interest	Total
2016	124,769	4,861	129,630
2017	25,508	329	25,837
Total	$ 150,277	$ 5,190	$ 155,467

2015 Intergovernmental Contract:

In 2015, after passage of the 2015 SPLOST referendum, the Dalton Building Authority issued a revenue bond in the principal amount of $26,940,000 for the purpose of providing funds to finance a portion of the SPLOST projects. The Authority entered into a contract with the City of Dalton and Whitfield County in which each agreed to make payments to the sinking fund in amounts sufficient to pay the proportionate share of the contract payments. The total original debt for the County was $18,434,044. The debt service is being paid out of SPLOST proceeds and budgeted in the SPLOST 2015 Fund 322. The annual payments of the intergovernmental liability to the sinking fund are as follows:

Intergovernmental Liability	Contract Payments to Dalton Building Authority
Issued	$ 18,434,044
Interest Rate	1.297%
Period	4 Years

Year	Principal	Interest	Total
2016	577,400	251,100	828,500
2017	4,581,140	180,577	4,761,717
2018	4,640,671	121,160	4,761,831
2019	4,700,887	60,915	4,761,802
Total	$ 14,500,098	$ 613,752	$ 15,113,850

Notes Payable:

In 2010, the County purchased 96.3 acres of land for the construction of the Westside Park for $1,155,600 with $206,000 paid at closing. The balance of $949,600 was financed by Spring Creek Properties for 10 years. The debt service on this note is budgeted in the General Fund, Debt Service line. The future note payments are as follows:

Westside Park Note	Payable to Spring Creek Properties
Financed	$ 949,600
Interest Rate	4.25%
Period	10 Years

Year	Principal	Interest	Total
2016	94,960	16,143	111,103
2017	94,960	12,107	107,067
2018	94,960	8,072	103,032
2019	94,960	4,036	98,996
Total	$ 379,840	$ 40,358	$ 420,198

Capital Leases:

The County has several capital leases used to finance equipment for the Recreation and Public Works Departments. The debt service for the lease payments are budgeted in the Capital Project Fund.

2011 Lease:

The County acquired tractors for the use of the Recreation Department in March of 2011. This capital purchase was financed through a note with BB&T for a 5 year term. The future payments on the note payable with BB&T for this purchase as of December 31, 2014, are as follows:

BB&T	Lease #2
Financed	$ 50,359
Interest Rate	2.77%
Period	5 Years

Year	Principal	Interest	Total
2016	2,687	12	2,699
Total	$ 2,687	$ 12	$ 2,699

2013 Lease:

The County acquired 2 CAT 420 backhoes for the use of the Public Works Department in February of 2013 under a 5 year capital lease contract with BanCorp South Equipment Finance. The minimum future lease obligations for this lease as of December 31, 2014, are as follows:

BanCorp South Equipment Finance	Lease #4
Financed	$ 187,370
Interest Rate	1.90%
Period	5 Years

Year	Principal	Interest	Total
2016	38,118	1,194	39,312
2017	38,849	463	39,312
2018	123	5	128
Total	$ 77,090	$ 1,662	$ 78,752

2014 Lease:

The County acquired several pieces of equipment for the use of the Public Works Department in April 2014 under a 4 year capital lease contract with Deere Credit, Inc. The equipment purchases were as follows: 2 utility tractors, 2 side mount rotary mowers, 2 rear flail mowers. The minimum future lease obligations for this lease as of December 31, 2014, are as follows:

Deere Credit, Inc.	
Financed	$ 221,164
Interest Rate	3.00%
Period	4 Years

Year	Principal	Interest	Total
2016	55,536	3,061	58,597
2017	57,226	1,371	58,597
2018	14,576	73	14,649
Total	$ 127,338	$ 4,505	$ 131,843

STATISTICAL SECTION

This part of the Whitfield County's FY16 Budget Book presents detailed information as a context for understanding what the information in the budget book says about the County's overall financial health. This information comes from the County's Comprehensive Annual Financial Report and is updated annually.

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property taxes.

Debt Capacity

These schedules contain information to help the reader assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time with other governments.

Operating Information

These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

WHITFIELD COUNTY, GEORGIA
NET POSITION BY COMPONENT

continued

	2014	2013	2012	2011
Governmental activities				
Net investment in capital assets	$ 252,389,189	$ 264,426,126	$ 281,831,473	$ 298,068,417
Restricted	28,157,277	34,560,814	34,918,133	41,623,716
Unrestricted	3,271,397	5,793,885	7,305,907	3,991,169
Total governmental activities net position	$ 283,817,863	$ 304,780,825	$ 324,055,513	$ 343,683,302
Business-type activities				
Net investment in capital assets	$ 217,212	$ 187,375	$ 181,521	$ 175,051
Restricted	-	-	-	-
Unrestricted	15,349,663	15,385,978	15,573,756	16,019,134
Total business-type activities net position	$ 15,566,875	$ 15,573,353	$ 15,755,277	$ 16,194,185
Primary government				
Net investment in capital assets	$ 252,606,401	$ 264,613,501	$ 282,012,994	$ 298,243,468
Restricted	28,157,277	34,560,814	34,918,133	41,623,716
Unrestricted	18,621,060	21,179,863	22,879,663	20,010,303
Total primary government net position	$ 299,384,738	$ 320,354,178	$ 339,810,790	$ 359,877,487

WHITFIELD COUNTY, GEORGIA
NET POSITION BY COMPONENT

2010	2009	2008	2007	2006	2005
$ 314,908,444	$ 335,443,861	$ 355,333,747	$ 374,684,055	$ 81,185,089	$ 70,526,451
49,906,086	34,331,858	24,570,411	15,955,414	15,383,073	23,470,652
2,686,344	10,059,677	19,997,376	24,151,281	26,101,369	14,273,215
$ 367,500,874	$ 379,835,396	$ 399,901,534	$ 414,790,750	$ 122,669,531	$ 108,270,318
$ 195,913	$ 292,761	$ 396,812	$ 561,652	$ 705,872	$ 1,027,950
-	-	-	-	-	-
16,554,558	14,446,662	14,674,763	14,435,982	15,464,455	14,880,107
$ 16,750,471	$ 14,739,423	$ 15,071,575	$ 14,997,634	$ 16,170,327	$ 15,908,057
$ 315,104,357	$ 335,736,622	$ 355,730,559	$ 375,245,707	$ 81,890,961	$ 71,554,401
49,906,086	34,331,858	24,570,411	15,955,414	15,383,073	23,470,652
19,240,902	24,506,339	34,672,139	38,587,263	41,565,824	29,153,322
$ 384,251,345	$ 394,574,819	$ 414,973,109	$ 429,788,384	$ 138,839,858	$ 124,178,375

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET POSITION

continued

	2014	2013	2012	2011	2010
Expenses					
Govt'l activities:					
General govt	$ 8,510,168	$ 7,945,573	$ 8,017,307	$ 7,510,940	$ 9,037,213
Judicial	5,993,563	5,918,081	5,551,125	5,576,945	6,606,481
Public safety	21,110,555	20,328,667	18,991,668	18,841,608	21,619,839
Public works	28,086,893	26,820,775	26,983,422	26,920,990	29,446,224
Health and welfare	762,984	736,259	734,949	767,338	1,482,510
Culture and recreation	1,393,014	1,575,465	1,418,859	1,098,824	1,418,981
Housing and development	1,445,646	2,160,119	2,312,731	4,786,369	2,887,052
Interest on long-term debt	668,232	834,987	678,908	677,121	299,174
Total govt'l activities expenses	$ 67,971,055	$ 66,319,926	$ 64,688,969	$ 66,180,135	$ 72,797,474
Business-type activities:					
NW Georgia Trade & Convention Ctr	$ -	$ -	$ 73,557	$ 756,092	$ 588,783
Whitfield Transit System	706,867	669,469	711,853	674,449	674,426
Dalton-Whitfield SWM Authority	107,170	187,750	365,351	302,548	1,564,727
Total business-type activities expenses	814,037	857,219	1,150,761	1,733,089	2,827,936
Total primary govt expenses	$ 68,785,092	$ 67,177,145	$ 65,839,730	$ 67,913,224	$ 75,625,410
Program Revenues					
Govt'l activities:					
Charge for services:					
General govt	$ 1,686,724	$ 1,684,920	$ 1,480,320	$ 1,446,966	$ 1,412,134
Judicial	2,169,330	2,276,747	3,284,628	2,542,433	2,339,923
Public safety	2,446,871	2,405,724	2,255,613	2,037,259	2,126,490
Public works	167,191	158,166	23,768	14,842	362,958
Culture and recreation	122,969	38,607	27,755	29,034	43,543
Housing and development	1,726,650	-	-	74,454	-
Operating grants and contributions	2,479,216	1,162,832	909,197	1,386,215	2,916,647
Capital grants and contributions	312,039	4,457,162	961,531	1,157,732	1,394,657
Total govt'l activities program revenues	$ 11,110,990	$ 12,184,158	$ 8,942,812	$ 8,688,935	$ 10,596,352
Business-type activities:					
Charge for services:					
NW Georgia Trade & Convention Ctr	$ 100,693	$ 5,825	$ -	$ -	$ -
Whitfield Transit System	257,411	245,922	238,587	247,812	277,987
Dalton-Whitfield SWM Authority	-	-	-	-	-
Operating grants and contributions	273,948	290,077	266,528	280,751	226,208
Capital grants and contributions	113,252	88,856	78,331	125,265	43,498
Total business-type activities program rev	$ 745,304	$ 630,680	$ 583,446	$ 653,828	$ 547,693
Total primary govt program revenues	$ 11,856,294	$ 12,814,838	$ 9,526,258	$ 9,342,763	$ 11,144,045
Net (Expense)/ Revenue					
Governmental activities	$ (56,860,065)	$ (54,135,768)	$ (55,746,157)	$ (57,491,200)	$ (62,201,122)
Business-type activities	(68,733)	(226,539)	(567,315)	(1,079,261)	(2,280,243)
Total primary govt net (expense)/ revenue	$ (56,928,798)	$ (54,362,307)	$ (56,313,472)	$ (58,570,461)	$ (64,481,365)

	2014	2013	2012	2011	2010
Gen rev & Other Changes in Net Position					
Govt'l activities:					
Property taxes	$ 20,297,852	$ 19,745,823	$ 14,707,967	$ 14,707,967	$ 14,946,978
Sales taxes	11,235,131	10,151,398	14,710,223	14,710,223	31,150,595
Insurance premium tax	3,244,462	3,074,919	2,769,341	2,769,341	2,492,460
Alcoholic beverage tax	339,349	339,145	381,470	381,470	404,704
Hotel/Motel tax	252,493	238,831	215,275	215,275	200,674
Miscellaneous taxes	559,248	508,080	470,491	470,491	464,033
Miscellaneous	931,445	794,068	908,525	908,525	826,862
Gain or (loss) on sale of capital assets	116,702	504,921	-	-	-
Investment earnings	5,703	5,421	33,311	33,311	57,895
Lease financing	-	-	-	-	-
Transfers	(62,256)	(44,614)	(522,975)	(522,975)	(677,601)
Total govt'l activities	$ 36,920,129	$ 35,317,992	$ 33,673,628	$ 33,673,628	$ 49,866,600
Business-type activities:					
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Transfers	62,256	44,614	522,975	522,975	677,601
Total business-type activities	$ 62,256	$ 44,614	$ 522,975	$ 522,975	$ 677,601
Total primary govt	$ 36,982,385	$ 35,362,606	$ 34,196,603	$ 34,196,603	$ 50,544,201
Change in Net Position					
Govt'l activities	$ (19,939,936)	$ (18,817,776)	$ (22,072,529)	$ (23,817,572)	$ (12,334,522)
Business-type activities	(6,477)	(181,925)	(44,340)	(556,286)	(1,602,642)
Total primary govt	$ (19,946,413)	$ (18,999,701)	$ (22,116,869)	$ (24,373,858)	$ (13,937,164)

WHITFIELD COUNTY, GEORGIA
CHANGES IN NET POSITION

concluded

	2009	2008	2007	2006	2005
Expenses					
Govt'l activities:					
General govt	$ 8,971,621	$ 10,375,059	$ 7,732,678	$ 6,935,263	$ 9,462,286
Judicial	6,703,392	6,677,251	5,746,259	5,464,304	5,127,708
Public safety	21,162,964	22,943,858	19,582,532	18,073,679	15,057,399
Public works	32,050,773	31,679,829	28,148,243	8,765,151	9,878,935
Health and welfare	1,839,106	1,857,957	1,847,956	788,822	1,566,688
Culture and recreation	1,390,013	1,436,614	1,122,551	1,142,922	813,660
Housing and development	4,775,999	1,970,716	1,746,315	1,315,405	1,601,086
Interest on long-term debt	171,446	218,960	209,880	1,271,198	1,281,473
Total govt'l activities expenses	$ 77,065,314	$ 77,160,244	$ 66,136,414	$ 43,756,744	$ 44,789,235
Business-type activities:					
NW Georgia Trade & Convention Ctr	$ 615,772	$ 641,198	$ 665,129	$ 687,725	$ 586,985
Whitfield Transit System	495,783	283,369	280,997	232,155	260,573
Dalton-Whitfield SWM Authority	223,566	-	1,013,513	-	-
Total business-type activities expenses	1,335,121	924,567	1,959,639	919,880	847,558
Total primary govt expenses	$ 78,400,435	$ 78,084,811	$ 68,096,053	$ 44,676,624	$ 45,636,793
Program Revenues					
Governmental activities:					
Charge for services:					
General govt	$ 1,930,295	$ 1,878,423	$ 1,442,138	$ 1,461,182	$ 1,606,482
Judicial	2,701,128	2,609,787	2,663,026	2,601,287	2,576,374
Public safety	2,189,184	2,328,042	2,456,831	2,465,618	2,216,910
Public works	382,115	33,131	291,213	245,505	81,666
Culture and recreation	-	-	-	-	-
Housing and development	34,168	1,639	3,407	-	176,161
Operating grants and contributions	822,835	690,138	2,162,320	1,277,541	1,114,065
Capital grants and contributions	-	908,705	1,151,885	3,454,070	3,351,744
Total govt'l activities program revenues	$ 8,059,725	$ 8,449,865	$ 10,170,820	$ 11,505,203	$ 11,123,402
Business-type activities:					
Charge for services:					
NW Georgia Trade & Convention Ctr	$ -	$ -	$ -	$ -	$ -
Whitfield Transit System	199,598	-	-	-	-
Dalton-Whitfield SWM Authority	-	207,977	-	439,969	243,939
Operating grants and contributions	171,913	161,864	159,073	140,486	130,038
Capital grants and contributions	95,188	45,309	86,333	82,654	45,362
Total business-type activities program rev	$ 466,699	$ 415,150	$ 245,406	$ 663,109	$ 419,339
Total primary govt program revenues	$ 8,526,424	$ 8,865,015	$ 10,416,226	$ 12,168,312	$ 11,542,741
Net (Expense)/ Revenue					
Govt'l activities	$ (69,005,589)	$ (68,710,379)	$ (55,965,594)	$ (32,251,541)	$ (33,665,833)
Business-type activities	(868,422)	(509,417)	(1,714,233)	(256,771)	(428,219)
Total primary govt net (expense)/revenue	$ (69,874,011)	$ (69,219,796)	$ (57,679,827)	$ (32,508,312)	$ (34,094,052)

	2009	2008	2007	2006	2005
Gen rev & Other Changes in Net Position					
Govt'l activities:					
Property taxes	$ 16,281,253	$ 15,580,219	$ 17,287,720	$ 16,471,857	$ 14,150,797
Sales taxes	28,542,285	33,293,060	16,961,600	21,032,749	31,653,434
Insurance premium tax	2,562,750	2,600,030	2,538,164	2,413,822	2,303,331
Alcoholic beverage tax	407,922	433,056	424,475	425,860	471,816
Hotel/Motel tax	194,050	197,200	206,475	199,093	195,294
Miscellaneous taxes	476,936	485,094	548,270	559,632	574,897
Miscellaneous	866,430	877,665	994,596	905,717	820,147
Gain or (loss) on sale of capital assets	-	-	-	-	(10,637)
Investment earnings	142,573	938,197	1,728,927	1,896,990	1,533,208
Lease financing	-	-	-	-	-
Transfers	(534,748)	(583,358)	(541,540)	(519,041)	(595,173)
Total govt'l activities	$ 48,939,451	$ 53,821,163	$ 40,148,687	$ 43,386,679	$ 51,097,114
Business-type activities:					
Miscellaneous	$ 1,522	$ -	$ -	$ -	$ -
Transfers	534,748	583,358	541,540	519,041	595,173
Total business-type activities	$ 536,270	$ 583,358	$ 541,540	$ 519,041	$ 595,173
Total primary govt	$ 49,475,721	$ 54,404,521	$ 40,690,227	$ 43,905,720	$ 51,692,287
Change in Net Position					
Govt'l activities	$ (20,066,138)	$ (14,889,216)	$ (15,816,907)	$ 11,135,138	$ 17,431,281
Business-type activities	(332,152)	73,941	(1,172,693)	262,270	166,954
Total primary govt	$ (20,398,290)	$ (14,815,275)	$ (16,989,600)	$ 11,397,408	$ 17,598,235

WHITFIELD COUNTY, GEORGIA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
General fund:										
Nonspendable	$ 325,638	$ 361,411	$ 482,521	$ 323,618	$ 396,586	$ 252,655	$ 8,951	$ 8,951	$ 8,288	$ 8,168
Unassigned	14,947,122	15,307,434	15,333,108	14,460,450	13,525,724	21,834,480	23,811,979	23,685,317	22,921,424	16,017,563
Total general fund	$15,272,760	$15,668,845	$15,815,629	$14,784,068	$13,922,310	$22,087,135	$23,820,930	$ 23,694,268	$22,929,712	$16,025,731
All other govt'l funds:										
Nonspendable	$ 20,652	$ 20,587	$ 72,943	$ 72,943	$ 54,192	$ 54,193	$ -	$ -	$ -	$ -
Restricted	27,847,921	33,594,081	32,104,139	38,650,273	43,966,462	33,078,704	21,826,363	15,955,414	15,383,073	33,766,756
Committed	309,356	966,733	2,813,994	2,973,443	5,939,624	1,198,961	2,744,048	-	-	-
Total all other govt'l funds	$28,177,929	$34,581,401	$34,991,076	$41,696,659	$49,960,278	$34,331,858	$24,570,411	$ 15,955,414	$15,383,073	$33,766,756

Note: This schedule reports using the modified accrual basis of accounting.

WHITFIELD COUNTY, GEORGIA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS

continued

	2014	2013	2012	2011
REVENUES				
Taxes	$ 36,151,183	$ 33,374,021	$ 35,756,919	$ 33,496,679
Licenses and permits	424,522	360,420	303,396	287,160
Intergovernmental revenues	3,123,673	2,662,922	1,189,188	1,957,160
Charges for services	5,561,899	6,146,925	4,746,514	4,631,345
Fines, forfeitures and penalties	1,562,268	1,467,906	2,335,835	1,605,626
Investment earnings	102,686	71,224	97,153	88,248
Contributions and donations	5,025	-	258,720	46,190
Miscellaneous	931,445	794,068	924,046	908,525
Total revenues	47,862,701	44,877,486	45,611,771	43,020,933
EXPENDITURES				
Current -				
General government	7,325,404	6,812,986	6,722,747	6,257,854
Judicial	5,989,848	5,605,036	5,455,468	5,407,674
Public safety	20,304,705	18,555,166	18,072,842	16,987,515
Public works	6,949,779	6,864,098	6,024,560	6,024,199
Health and welfare	603,709	576,984	575,674	608,063
Culture and recreation	1,282,402	948,058	1,012,060	1,256,643
Housing and development	1,948,422	2,065,145	1,908,765	2,130,183
Capital outlay	6,565,220	8,269,484	8,201,724	11,723,995
Intergovernmental	1,023,105	646,406	956,118	513,558
Debt service				
Principal retirement	3,477,772	1,905,865	1,820,430	1,435,748
Interest and fiscal charges	664,092	829,934	723,669	856,809
Total expenditures	56,134,458	53,079,162	51,474,057	53,202,241
Excess (deficiency) of revenues over expenditures	(8,271,757)	(8,201,676)	(5,862,286)	(10,181,308)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	134,456	504,921	80,935	32,063
Loans issued	-	-	235,735	50,359
Revenue bond proceeds	-	7,185,000	-	3,220,000
Transfers in	3,206,216	1,055,948	1,758,015	1,091,295
Transfers out	(1,868,472)	(1,100,652)	(1,886,421)	(1,614,270)
Total other financing sources (uses)	1,472,200	7,645,217	188,264	2,779,447
Net change in fund balances	$ (6,799,557)	$ (556,459)	$ (5,674,022)	$ (7,401,861)
Debt service as a percentage of noncapital expenditures	8.49%	6.32%	5.68%	5.08%

WHITFIELD COUNTY, GEORGIA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS

2010	2009	2008	2007	2006	2005
$ 49,521,208	$ 48,506,774	$ 52,967,310	$ 37,006,206	$ 40,667,619	$ 51,033,066
264,582	232,945	277,399	450,723	358,616	245,634
4,220,480	822,835	1,122,622	2,391,548	1,229,745	1,601,950
4,485,641	5,192,873	5,198,896	4,247,030	4,437,763	4,241,790
1,480,845	1,734,905	1,727,014	1,868,031	1,973,065	1,682,284
98,719	142,573	938,197	1,728,927	1,896,990	1,533,208
135,385	54,442	55,942	49,902	47,749	-
788,266	845,127	871,879	1,003,959	872,344	820,147
60,995,126	57,532,474	63,159,259	48,746,326	51,483,891	61,158,079
7,799,706	6,825,771	8,660,017	6,953,314	6,630,577	24,054,519
6,496,632	5,871,691	6,111,312	5,709,188	5,447,685	5,044,048
20,851,624	18,937,643	20,317,234	19,027,576	18,058,636	16,281,068
6,924,763	7,268,173	9,080,233	9,507,728	8,378,292	9,124,953
1,323,235	1,575,662	1,587,062	1,565,362	559,323	1,387,073
1,291,280	1,189,291	1,912,594	1,108,681	1,129,392	1,001,401
2,597,786	1,946,263	1,903,643	1,753,598	1,309,529	1,383,043
13,192,429	7,139,027	2,928,305	1,283,902	5,804,141	-
513,681	841,469	-	-	-	-
1,374,960	942,487	1,121,667	-	14,179,377	12,150,369
359,126	294,088	218,960	-	947,645	1,607,603
62,725,222	52,831,565	53,841,027	46,909,349	62,444,597	72,034,077
(1,730,096)	4,700,909	9,318,232	1,836,977	(10,960,706)	(10,875,998)
38,594	236,491	6,786	41,461	-	-
-	-	-	-	-	-
9,850,000	3,625,000	-	-	-	-
3,040,311	3,583,587	19,319,161	7,803,866	16,153,969	19,099,230
(3,735,214)	(4,118,335)	(19,902,520)	(8,345,407)	(16,672,965)	(19,694,403)
9,193,691	3,326,743	(576,573)	(500,080)	(518,996)	(595,173)
$ 7,463,595	$ 8,027,652	$ 8,741,659	$ 1,336,897	$ (11,479,702)	$ (11,471,171)
3.32%	2.44%	2.61%	0.00%	27.28%	24.81%

WHITFIELD COUNTY, GEORGIA
ASSESSED & ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
TEN YEAR SUMMARY
December 31, 2014

CALENDAR YEAR	REAL PROPERTY	PERSONAL PROPERTY	PUBLIC UTILITIES
2005	$ 2,052,723,980	$ 872,814,247	$ 68,017,550
2006	$ 2,193,969,275	$ 958,643,306	$ 68,648,143
2007	$ 2,167,302,808	$ 969,766,460	$ 84,191,456
2008	$ 2,239,279,552	$ 968,270,147	$ 71,526,468
2009	$ 2,228,552,949	$ 925,763,433	$ 74,319,939
2010	$ 2,142,057,989	$ 811,906,837	$ 71,798,153
2011	$ 2,046,646,867	$ 876,878,422	$ 70,643,746
2012	$ 2,030,908,599	$ 950,038,218	$ 68,701,212
2013	$ 2,074,798,350	$ 886,339,600	$ 63,832,494
2014	$ 2,073,345,531	$ 986,431,576	$ 70,312,909

NOTES:

1. Real property includes commercial and residential property.
2. All property is assessed at 40% of the estimated actual value.
3. Tax rate is per $1,000 of assessed value

WHITFIELD COUNTY, GEORGIA
ASSESSED & ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
TEN YEAR SUMMARY
December 31, 2014

LESS TAX-EXEMPT PROPERTY	TOTAL		ASSESSED TO TOTAL ESTIMATED ACTUAL VALUE	TOTAL DIRECT TAX RATE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE		
$ (388,371,128)	$ 2,605,184,649	$ 6,512,961,623	40%	5.466
$ (399,078,293)	$ 2,822,182,431	$ 7,055,456,078	40%	5.466
$ (409,758,972)	$ 2,811,501,752	$ 7,028,754,380	40%	5.242
$ (418,061,017)	$ 2,861,015,150	$ 7,152,537,875	40%	5.061
$ (422,796,466)	$ 2,805,839,855	$ 7,014,599,638	40%	5.061
$ (478,003,261)	$ 2,547,759,718	$ 6,369,399,295	40%	5.061
$ (491,180,061)	$ 2,502,988,974	$ 6,257,472,435	40%	5.061
$ (835,851,413)	$ 2,213,796,616	$ 5,534,491,540	40%	6.061
$ (812,638,755)	$ 2,212,331,689	$ 5,530,829,222	40%	6.061
$ (869,629,696)	$ 2,260,460,320	$ 5,651,150,800	40%	6.061

WHITFIELD COUNTY, GEORGIA
PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
TEN YEAR SUMMARY
December 31, 2014

CALENDAR YEAR	INSIDE DALTON	INSIDE OTHER MUNICIPALITIES	OUTSIDE ALL MUNICIPALITIES
2005	5.466	5.466	5.466
2006	5.466	5.466	5.466
2007	5.242	5.242	5.242
2008	5.061	5.061	5.061
2009	5.061	5.061	5.061
2010	5.061	5.061	5.061
2011	5.061	5.061	5.061
2012	6.061	6.061	6.061
2013	6.061	8.061	8.061
2014	6.061	8.061	8.061

Notes:

1. Tax rates are shown in dollars per $1,000 of assessed value.

WHITFIELD COUNTY, GEORGIA
PRINCIPAL TAXPAYERS
December 31, 2014

2014			2005		
TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION	TAXPAYER	TAXES LEVIED	PERCENT OF TOTAL ASSESSED VALUATION
Shaw Industries, Inc.	$ 7,236,149	34.64%	Shaw Industries, Inc.	$ 7,716,036	24.46%
Mohawk Industries, Inc.	$ 2,095,073	11.88%	Mohawk Industries, Inc.	$ 4,139,402	14.99%
Engineered Floors	$ 1,664,506	7.96%	Beaulieu Group, LLC	$ 2,390,505	8.10%
Beaulieu Group, LLC	$ 1,412,337	7.21%	Alltel Communication	$ 1,011,432	3.51%
J&J Industries, Inc.	$ 839,871	3.13%	Collins & Aikman	$ 705,973	2.20%
Tandus Flooring	$ 800,762	3.33%	Oriental Weavers USA, Inc.	$ 581,500	2.74%
North Georgia EMC	$ 561,756	2.23%	Dow Chemical Company	$ 428,274	2.07%
Windstream Georgia	$ 466,548	1.66%	SI Corporation	$ 380,060	1.11%
Shiroki Georgia LLC	$ 446,995	1.49%	CBL & Associates	$ 357,796	1.01%
Norfolk Southern Corp.	$ 434,901	1.67%	North Georgia EMC	$ 336,586	1.59%

Source: Whitfield County Tax Commissioner's Office

WHITFIELD COUNTY, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
TEN YEAR SUMMARY
December 31, 2014

				COLLECTED WITHIN THE YEAR OF THE LEVY			TOTAL COLLECTIONS TO DATE	
DIGEST YEAR	TAXES LEVIED	ADJUSTMENTS	TOTAL ADJUSTED LEVY	AMOUNT	% OF ORIGINAL LEVY	COLLECTIONS IN SUBSEQUENT YEARS	AMOUNT	% OF ADJUSTED LEVY
2005	$ 13,209,673	$ (752,089)	$ 12,457,584	$ 11,322,196	85.71%	$ 1,128,664	$ 12,450,860	99.95%
2006	$ 14,181,413	$ (1,577,407)	$ 12,604,006	$ 11,336,394	79.94%	$ 1,253,091	$ 12,589,485	99.88%
2007	$ 14,147,204	$ (113,865)	$ 14,033,339	$ 12,527,244	88.55%	$ 1,494,009	$ 14,021,253	99.91%
2008	$ 14,248,407	$ (159,913)	$ 14,088,494	$ 12,376,592	86.86%	$ 1,654,668	$ 14,031,260	99.59%
2009	$ 14,679,298	$ (91,505)	$ 14,587,793	$ 12,948,851	88.21%	$ 1,592,386	$ 14,541,237	99.68%
2010	$ 13,359,997	$ 54,179	$ 13,414,176	$ 11,588,615	86.74%	$ 1,773,461	$ 13,362,076	99.61%
2011	$ 12,900,630	$ 141,472	$ 13,042,102	$ 11,453,139	88.78%	$ 1,528,393	$ 12,981,532	99.54%
2012	$ 13,674,749	$ 191,707	$ 13,866,456	$ 12,658,780	92.57%	$ 1,140,316	$ 13,799,096	99.51%
2013	$ 13,893,324	$ (35,119)	$ 13,858,205	$ 12,289,098	88.45%	$ 1,366,444	$ 13,655,542	98.54%
2014	$ 14,222,340	$ (68,494)	$ 14,153,846	$ 12,777,650	89.84%	$ -	$ 12,777,650	90.28%

Source: Whitfield County Tax Commissioner's Office

WHITFIELD COUNTY, GEORGIA
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

	GOVERNMENTAL ACTIVITIES				BUSINESS-TYPE ACTIVITIES			
CALENDAR YEAR	REVENUE BONDS	INTER-GOVERNMENTAL LIABILITY	CAPITAL LEASES	NOTES PAYABLE	CAPITAL LEASES	TOTAL PRIMARY GOVERNMENT	PERCENT OF PERSONAL INCOME	PER CAPITA
2005	13,810,000	1,570,988	369,377	-	2,553,956	18,304,321	0.71	201
2006	-	1,261,453	-	-	2,186,066	3,447,519	0.12	37
2007	-	4,953,840	-	-	1,799,657	6,753,497	0.24	72
2008	-	3,832,173	-	-	1,416,011	5,248,184	0.17	56
2009	3,625,000	2,889,684	-	-	970,383	7,485,067	0.26	80
2010	13,170,000	2,135,388	231,828	854,640	487,665	16,879,521	0.56	164
2011	15,740,000	1,552,024	185,451	759,680	-	18,237,155	0.62	177
2012	14,500,000	1,076,277	315,627	664,720	-	16,556,624	0.58	162
2013	20,385,000	680,839	205,213	569,760	-	21,840,812	0.73	214
2014	17,420,000	370,492	323,052	474,800	-	18,588,344	0.59	180

Per Capita is calculated by multiplying per capita income by percent of personal income
Percent of personal income is calculated by dividing total primary government by personal income

WHITFIELD COUNTY, GEORGIA
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
TEN YEAR SUMMARY
December 31, 2014

CALENDAR YEAR	POPULATION	ASSESSED VALUE	GROSS BONDED DEBT	DEBT SERVICE AVAILABLE	NET BONDED DEBT	RATIO OF NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
2005	(EST) 90,889	$ 2,601,334,232	$ -	$ -	$ -	0.00%	$ -
2006	(EST) 92,999	$ 2,836,671,624	$ -	$ -	$ -	0.00%	$ -
2007	(EST) 93,379	$ 3,053,703,034	$ -	$ -	$ -	0.00%	$ -
2008	(EST) 93,835	$ 3,217,510,131	$ -	$ -	$ -	0.00%	$ -
2009	(EST) 93,698	$ 3,172,435,681	$ -	$ -	$ -	0.00%	$ -
2010	102,599	$ 2,868,453,190	$ -	$ -	$ -	0.00%	$ -
2011	(EST) 103,184	$ 2,805,174,011	$ -	$ -	$ -	0.00%	$ -
2012	(EST) 103,359	$ 2,543,644,117	$ -	$ -	$ -	0.00%	$ -
2013	(EST) 102,945	$ 2,561,812,535	$ -	$ -	$ -	0.00%	$ -
2014	(EST) 103,542	$ 2,586,661,775	$ -	$ -	$ -	0.00%	$ -

Note:

Gross bonded debt includes all long-term general obligation bonds.

WHITFIELD COUNTY, GEORGIA
LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Debt limit	$345,629,147	$337,442,908	$ 337,949,473	$329,625,407	$334,645,648	$359,523,215	$363,557,066	$347,501,142	$323,574,992	$305,763,369
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$345,629,147	$337,442,908	$ 337,949,473	$329,625,407	$334,645,648	$359,523,215	$363,557,066	$347,501,142	$323,574,992	$305,763,369
Total net debt applicable to the limit as% of debt limit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Legal debt margin calculation for 2014

Assessed value of taxable property	$ 2,586,661,775
Add: exempt real property	869,629,696
Total assessed value of taxable property	3,456,291,471
Debt limit (10%) of total assessed value	$ 345,629,147
Debt applicable to limit	-
Legal debt margin	$ 345,629,147

WHITFIELD COUNTY, GEORGIA
DEMOGRAPHIC STATISTICS
TEN YEAR SUMMARY
December 31, 2014

CALENDAR YEAR	POPULATION	PERSONAL INCOME	PER CAPITA INCOME	UNEMPLOYMENT RATE
2005	(EST) 90,889	$ 2,590,427,389	$ 28,501	4.2%
2006	(EST) 92,999	$ 2,766,661,253	$ 29,747	4.5%
2007	(EST) 93,379	$ 2,786,242,602	$ 29,838	4.5%
2008	(EST) 93,835	$ 2,939,193,705	$ 31,323	7.7%
2009	(EST) 93,698	$ 2,842,328,830	$ 30,335	12.5%
2010	102,599	$ 3,015,384,610	$ 29,390	12.4%
2011	(EST) 103,184	$ 2,949,824,192	$ 28,588	11.8%
2012	(EST) 103,359	$ 2,898,599,796	$ 28,044	10.6%
2013	(EST) 102,945	$ 3,026,274,165	$ 29,397	9.4%
2014	(EST) 103,542	$ 3,160,101,840	$ 30,520	8.1%

WHITFIELD COUNTY, GEORGIA
PRINCIPAL EMPLOYERS
December 31, 2014

2014			2005		
EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT	EMPLOYER	EMPLOYEES	PERCENT OF TOTAL EMPLOYMENT
Shaw Industries, Inc.	8,117	19.65%	N/A	N/A	N/A
Mohawk Industries	6,515	15.77%	N/A	N/A	N/A
Beaulieu Group, LLC	2,056	4.98%	N/A	N/A	N/A
Hamilton Health Care Syst	1,900	4.60%	N/A	N/A	N/A
Whitfield Co. Schools	1,650	3.99%	N/A	N/A	N/A
Tandus	985	2.38%	N/A	N/A	N/A
Dalton City Schools	968	2.34%	N/A	N/A	N/A
Wal-Mart	750	1.82%	N/A	N/A	N/A
Marketing Alliance Group Inc.	739	1.79%	N/A	N/A	N/A
Shiroki North America Inc.	705	1.71%	N/A	N/A	N/A

N/A - Information not available

Source: Dalton-Whitfield Chamber of Commerce
and Dalton City Schools website

WHITFIELD COUNTY, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION

Function/Program	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
General government										
County facilities	14	14	14	14	14	14	14	14	14	14
Public safety										
Fire stations	10	10	10	10	10	10	10	10	10	9
Public works										
Miles of roads	787	787	787	787	787	787	787	787	747	744
Culture and recreation										
County owned ball fields	15	15	14	14	14	14	14	14	14	14

Source: Department managers within each function

Glossary

ACCOUNTING SYSTEM. The total structure of records and procedures that identify, record, classify, summarize and report information on the financial position and results of operations of a governmental unit or any of its funds.

ACCRUAL BASIS ACCOUNTING. A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

ACCRUED EXPENSE. An expense incurred during the current accounting period but which is not to be paid until a subsequent accounting period.

ACCRUED REVENUE. Revenue earned during the current accounting period but which is not be collected until a subsequent accounting period.

AD VALOREM. A basis for levy of taxes upon property based on value.

AD VALOREM TAX. A tax levied on the assessed value of real property. This tax is also known as property tax.

AGENCY FUND. A fund consisting of resources received and held by the governmental unit as an agent for others.

APPROPRIATION. An authorization by the Board of Commissioners to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSMENT. The process of making the official valuation of property for taxation.

ASSESSED VALUE. The value at which property is taxed. The Assessed value in the state of Georgia is forty percent (40%) of the fair market value.

ASSETS. Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.

AUDIT. A methodical examination of the utilization of and changes in resources. It concludes in a written report of the findings. A financial audit is a test of the management's financial statements and internal accounting control procedures to determine the extent to which: internal accounting controls are both available and being used; and to determine whether the financial statements fairly present the County's financial condition and results of operations.

AUTHORITY. A Government or public agency created to perform a single function of a restricted group of related activities. Usually such units are financed from service charges, fees and tools, but in some instances they also having taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing or the exercises of certain powers.

AVAILABLE (UNDESIGNATED) FUND BALANCE. This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

BOND. A written promise to pay a specified sum of money, called the face value or principal amount at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specific rate.

BONDED DEBT. The portion of indebtedness represented by outstanding bonds.

BUDGET. A plan of financial operation embodying estimates of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

BUDGET AMENDMENT. A budget amendment alters the total appropriation for a department or fund and requires approval by an ordinance passed by the Board of Commissioners.

BUDGET CONTROL. The control or management of the approved Budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT. The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

BUDGET MESSAGE. A general discussion of the proposed budget as presented in writing by the Financial Director to the Board of Commissioners. The message contains an explanation of the principal budget items and recommendations regarding the financial policy for the coming year.

BUDGET RESOLUTION. The official enactment by the County Commission legally authorizing the Financial Director to obligate and spend resources.

BUDGET TRANSFER - Intradepartmental Transfer. A transfer from one account in a division, to another within the same division that does not increase the department's total budget. Department heads can authorize intradepartmental transfers other than transfers to or from personnel & benefit lines. Transfers to and from the personnel & benefit lines require the approval of the Board of Commissioners.

CAPITAL ASSETS. Assets of I long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, improvements other than building, machinery, and equipment.

CAPITAL EXPENDITURES. Capital outlay of ten thousand dollars ($10,000) or more that has a useful life in excess of one year.

CAPITAL IMPROVEMENT PROGRAM (CIP). A five year plan developed for capital improvements, which is updated annually. All improvements are to be made in accordance to this plan.

CAPITAL PROJECTS FUND. A fund used to account for financial resources used for the acquisition or construction of major capital equipment or facilities.

CAPITAL OUTLAY. Expenditures that result in the acquisition or addition to fixed assets.

CASH BASIS. A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CONTINGENCY. Funds set aside to provide for unforeseen expenditures of uncertain amounts.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services.

DEBT SERVICE. Expenditures for principal and interest payments on loans, notes, and bonds.

DELINQUENT TAXES. Taxes remaining unpaid after the due date. Unpaid taxes continue to be delinquent until paid, abated, or converted into a lien on property.

DEPARTMENT. A major unit of organization in Whitfield County comprised of sub-units named divisions or cost centers and responsible for the provision of a specific package of services.

DEPRECIATION. (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) The portion of the cost of a capital asset which is charged as an expense during a fiscal period.

ENCUMBRANCE. Commitment related to an unperformed contract for goods and services. Encumbered funds may not be used for any purpose.

ENTERPRISE FUNDS. A fund established to account for operations that are financed and operated in a manner similar to private enterprise where the intent of the governing body is to provide goods or services to the general public, charging user fees to recover financing costs. An example is the Whitfield County Transit Service.

EXPENDITURE. This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to governmental funds.

EXPENSE. Outflows or other using up of assets or incurring of liabilities during a period from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations for example, depreciation. This term applies to Enterprise Funds.

FIDUCIARY FUND. Any fund held by a governmental unit as an agent or trustee.

FISCAL YEAR. A 12-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. Whitfield County's fiscal year is a calendar year of January 1 to December 31.

FRINGE BENEFITS. Employer share of FICA taxes, health insurance, life insurance, workers' compensation, unemployment taxes, and retirement contributions made on behalf of the County's employees**.**

FULL-TIME POSITION. A position which qualifies for full County benefits, usually required to work over 30 hours per week.

FUND. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND ACCOUNTING. A method of accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

FUND BALANCE. Fund equity (excess of assets over liabilities) available for appropriation.

FUND EQUITY. The excess of assets over liabilities. A portion of the equity may be reserved or designated; the remainder is Fund Balance.

GAAP. Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standards setting bodies.

GENERAL FUND. A fund used to account for all transactions of a governmental unit that are not accounted for in another fund.

GOAL. A goal is a statement of desired conditions to be maintained or achieved through the efforts of an organization. Actual total achievement may be impossible, but the goal is a standard against which to measure progress towards ideal conditions. A goal is a definition of results toward which the work of the organization is directed.

GOVERNMENTAL FUNDS. This category of funds includes typical governmental activities and includes funds such as the General Fund, Special Revenue Fund, and the Debt Service Fund. These funds are set up to measure current expendable financial resources (only current assets and current liabilities) and use the modified accrual basis of accounting.

GRANT. A contribution of assets (usually cash) from one government unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

HOMESTEAD EXEMPTION. A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of appraised value of qualifying residential property.

INSURANCE PREMIUM TAX. Tax paid by insurance companies for premiums collected inside the county.

INTERFUND LOAN. A loan made by one fund to another to be repaid at a later date.

INTERFUND TRANSFER. An amount transferred from one fund to another as expenditure to one fund and revenue to the other fund.

INTERGOVERNMENTAL REVENUE. Revenue from other governments in the form of entitlements, grants, shared-revenues or payments in lieu of taxes.

INVESTMENT. Securities held for the production of income in the form of interest and dividends.

LEASE-PURCHASE AGREEMENTS. Contractual agreements that are termed leases, but that in substance are purchase contracts.

LEVY. To impose taxes, special assessments or service charges for the support of government activities.

LIABILITIES. Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

LINE-ITEM. A detailed classification of an expense or expenditures classified within each Department.

LINE-ITEM BUDGET. Listing of each category of expenditures and revenues by fund, agency, department, division and or cost center.

LOST (Local Option Sales Tax). Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the local option sales tax also applies to sales of motor fuels. In order to impose this tax, the qualifying entity must submit a copy of a resolution if more than one-half of the votes cast are in favor of the tax.

LONG-TERM DEBT. Debt with a maturity of more than one year after the date of issuance.

MAJOR FUND. A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and a least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MILL. One one-thousandth of a dollar of assessed value. A tax rate of one mill produces one dollar of taxes for each $1,000 of assessed property valuation.

MILLAGE RATE. Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

MISSION. The mission statements included in Department budget requests are designed to inform the reader of the department's essential functions or activities/responsibilities/tasks they are charged to accomplish, as well as, the major services they provide.

MODIFIED ACCRUAL BASIS. Governmental funds use the modified accrual basis of accounting. Revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized at the time a liability is incurred.

OBJECTIVE. An objective is a decision about the amount of progress to be made within a specified period of time. It states in measurable and quantitative terms the results to be achieved within a specified time and plans the incremental steps to achieve the goal.

OPERATING COSTS. Operating cost are proprietary (Enterprise) fund expenses that directly relate to the fund's primary service activities. For example: salaries and wages, expendable supplies, and contractual services.

OPERATING TRANSFER. Legally authorized interfund transfers from a fund receiving revenue to the fund that makes expenditures.

ORDINANCE. A formal legislative enactment by the governing body of a County. It is not in conflict with any higher form of law, such as state statute or constitutional provision; it has the full force and effect of law within the boundaries of the municipality to which it applies.

PART-TIME. Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

PERFORMANCE MEASURES. Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

PERSONAL PROPERTY. Property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

PERSONAL SERVICES. Expenditures for the payment of salaries, wages and fringe benefits of employees.

PROFESSIONAL SERVICES. Expenditures incurred by the county to obtain the services of recognized licensed professionals such as doctors, lawyers, engineers, certified public accountants, and consultants.

PROPERTY TAX. Tax based on assessed value of a property, either real estate or personal. Tax liability falls on the owner of record as of the appraisal date.

PROPRIETARY FUNDS. This category of funds often emulates the private sector and includes Enterprise Funds and Internal Service Funds. These funds are set up to measure the flow of economic resources (all assets and liabilities) and use the accrual basis of accounting.

REAL ESTATE TRANSFER TAX. Taxes collected by Jackson County on real estate transfers (deed fees) within the county.

REAL PROPERTY. Land, buildings, permanent fixtures, and improvements.

RESERVE. (1) An account used to earmark a portion of fund balance to indicate that it has been earmarked for a particular purpose; and (2) an account used to earmark a portion of fund equity as legally segregated for a future use.

RETAINED EARNINGS. An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

REVENUE. Increases in the net current assets of a government fund type from other than expenditure refunds and residual equity transfers. Examples include property taxes, licenses and fees, and charges for services.

REVENUE BONDS. Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

RISK MANAGEMENT. The coordinated and continuous effort to minimize the potential financial and human resource losses arising from workers compensation, liability and property exposures.

SELF-INSURANCE. The formal assumption or partial assumption of risks and the accounting of results. Specific accounts are set aside to fund the risks. Any losses which do occur are charged against those accounts or funds.

SPLOST (Special Purpose Local Option Sales Tax). An additional 1 percent sales tax that may be imposed for a specific time period on the same items as the State sales tax. The tax may be levied with voter approval and must be used for specific capital projects or capital outlay.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specified purposes.

TAX. A compulsory charge levied by a governmental unit for the purpose of raising revenue. These revenues are used to pay for services or improvements provided for the general public benefit.

TAX DIGEST. The total assessed value of taxable property for a particular area.

TEMPORARY POSITION. A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify for regular County benefits.

TRUST FUNDS. Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

UNRESERVED FUND BALANCE. The amount remaining in a fund that is not designated for some future use and which is available for further appropriation or expenditures.

USER CHARGES. The payment of a fee for direct receipt of a public service by the party benefiting from the service.

GLOSSARY OF ACRONYMS

This list of acronyms has been provided for the ease of reading this document.

A.D.R.	Alternative Dispute Resolution
ANR	Agriculture & Natural Resources (County Extension)
BOC	Board of Commissioners
CDBG	Community Development Block Grant
COLA	Cost of Living Adjustment
DATE	Drug Abuse Treatment & Education
EOC	Emergency Operations Center
EIP	Employment Incentive Program
FACS	Family & Consumer Science (County Extension)
CASA	Court Ordered Special Advocate
CDC or D/W CDC	Dalton/Whitfield Community Development Corp
CHIP	Community Housing Improvement Program
CVB	Convention & Visitors Bureau
D.A.R.E.	Drug Abuse Resistance Education
DDDA	Downtown Dalton Development Authority

DFACS	Department of Family and Children Services
EMS	Emergency Medical Services
FHWA	Federal High-Way Administration
FTA	Federal Transportation Administration
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GDMPO or MPO	Greater Dalton Metropolitan Planning Organization
GDOT or DOT	Georgia Department of Transportation
GEFA	Georgia Environmental Facilities Authority
GEMA	Georgia Emergency Management Agency
GFOA	Government Finance Officers Association
GIS	Geographic Information System
JAG	Justice Assistance Grant
JDA or D/W JDA	Dalton/Whitfield Joint Development Authority
LARP	Local Assistance Road Projects (See Also LMIG)
LMIG	Local Maintenance Improvement Grant
LRTP	Long Range Transportation Plan
LOST	Local Option Sales Tax
M&O	Maintenance and Operations
NWGRC	Northwest Georgia Regional Commission
NSP	Neighborhood Stabilization Program
O.C.G.A.	Official Code of Georgia
SPLOST	Special Purpose Local Option Sales Tax
TCC or NWGTCC	Northwest Georgia Trade & Convention Center
TE	Transportation Enhancement (Grant)
TIP	Transportation Improvement Program
TSPLOST	Transportation - Special Purpose Local Option Sales Tax
UPWP	Unified Planning Work Program